

2014

2014 Brooksville Town Report

Brooksville, Me.

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2014 Annual Town Report



Oh No... Not again! Yep, another Snow Day.....



This was a difficult year for the Town House Gang, through it though, we have been reminded of what is truly important.

In March, three months into 2014 we faced a flood, which caused much damage in both the municipal offices and in the fire department below. At the time we called it a disaster. Due to a quick response by Bill Leck and Darrell Fowler the clean up began as soon as the water was discovered. What followed were several months of tearing out, rebuilding and what we fondly called the *Tax Collector and Town Clerk Office Shuffle*. Everyone kind of just went with the flow, the upstairs repairs were completed and summer began.

Ten months into 2014 we found out what true disaster is. Darrell Fowler, Selectmen since March 2, 2009 passed away. Darrell was a wonderful addition to the Board, he was knowledgeable, interested and great to work with. He tried to attend all meetings, learn from, listen to and advise on whatever issues were brought before him as a Selectman. Always keeping in mind what would best serve and be most beneficial to the town, his home.

Darrell's commitment to Brooksville did not stop at the Office, he took the love for his community outside our doors. He was one of the first to suggest a card or a call to check on someone. Often he personally made those calls and connections, always finding the time. During storms he traveled around Town checking on folks he thought he might be able to lend support or offer a hand.

I fondly remember hearing these words when I first came to Brooksville "***Be neighborly now***" Darrell lived those words. So often we think "I will do it another time" or "Oh, I just don't have the time" or the saddest of all "I should have." Somehow he always found the time, and it made a difference.

Over these last 3 months we have once again found ourselves trying to rebuild, all the while knowing that what we have lost this time, cannot be replaced.

**IT IS WITH PRIDE THAT WE NOW PRESENT
TO YOU
THE 197TH ANNUAL TOWN REPORT
FOR BROOKSVILLE, MAINE
INCORPORATED – JUNE 13, 1817**

District 133
**State Representative
Ralph Chapman**
House of Representatives
2 State House Station
Augusta, Maine 04333-0002
Capitol (207) 287 – 1400
TTY (207) 287 – 4469
Home/Business (207) 326 – 0899/942-5296
E-Mail: Ralph.Chapman@legislature.maine.gov

District 7
**State Senator
Brian D. Langley**
Senate of Maine
3 State House Station
Augusta, Maine 04333-0003
Legislature (207) 287 – 1505
E-Mail: langley4legislature@myfairpoint.net

**Hancock County Sheriff – Scott Kane
Hancock County Commissioner – Percy Brown, Jr.**

**US Senator – Susan Collins
US Senator – Angus King**

We would like to say ***Thank You*** to Freida Peasley, Steve Bailey, Brad & Betsy Jones, Phil Wessel and Berwyn Peasley for sharing your photos and stories.

We would also like to ***thank*** Amber Bakeman, Joe Mills and Yvonne Redman for your eyes, ears and time.

Without the generous support, photos, stories and information we have received from you, this report would not have been possible.

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Municipal Telephone Numbers

| | |
|------------|--|
| 326-4518 | Town Office – Phone |
| 326-8039 | Town Office – Fax & M4M |
| 911 | FIRE-AMBULANCE-POLICE |
| 326-4560 | Brooksville Free Public Library |
| 326-8500 | Brooksville Elementary School |
| 374-9927 | Union 93 Superintendent's Office |
| 326-4578 | Selectman, John H Gray |
| 326-4776 | Selectman, Richard M Bakeman |
| 326-4518 | Treasurer, Freida Peasley |
| 326-4518 | Tax Collector, Yvonne Redman |
| 326-4518 | Town Clerk, Amber Bakeman |
| 326-9469 | School Board Chair., Charles Tarr |
| 326-4333 | Planning Board Chair., Donald Condon |
| 326-9638 | Harbor Committee Chair., Sarah Cox |
| 359-5556 | Animal Control Officer, Deborah Ciomei |
| 460-9164 | Plumbing Inspector, Lewis Hutchins |
| 479-1911 | Municipal Fire Chief, Matthew Dow |
| 326-8736 | Road Commissioner, Mark Blake |
| 359-8495 | Dr. Dennis DeSilvey |
| 326-4873 | Brooksville Post Office |

Reach us by email – town.office@brooksvillemaine.org

By mail – PO Box 314, Brooksville, Maine 04617
or visit us at 1 Town House Road in Brooksville

Check out the Town Website –
brooksvillemaine.org

Courtesy Brooksville Friends & Neighbors and Freida Peasley



*Jones Point Rd. about 60 years ago.
Pictured Edgar Jones and sister, Emily*

2014 List of Town Officers

Names

| | |
|---------------------------------------|--|
| Moderator | Robert Vaughan |
| Town Selectman, Assessor, Overseer | John H Gray, Chairman |
| Town Selectman, Assessor, Overseer | Richard M Bakeman |
| Town Selectman | <i>Darrell F Fowler - May 29, 1947 - Oct. 25, 2014</i> |
| Town Clerk – Registrar of Voters | Amber Bakeman |
| Treasurer | Freida L Peasley |
| Collector of Taxes | Yvonne Redman |
| Road Commissioner | Mark Blake |
| School Committee | Charles Tarr, Chairman |
| | Helen Condon |
| | Larry Cassis |
| | Bradley Jones |
| | Gail Ladd |
| Planning Board | Donald Condon, Chairman |
| | Philip Wessel |
| | Gerald Gray |
| | Denis Blodgett |
| | Chris Raphael |
| | Jason Lepper, Alt |
| Code Enforcement & Plumbing Inspector | Lewis P Hutchins |
| Animal Control Officer | Deborah Ciomei |
| Municipal Fire Chief | Matthew Dow |
| Board of Appeals | Lawrence Dow |
| | Horace Snow |
| Budget & Advisory Committee | Matthew Freedman, Chair. |
| | Earl Clifford |
| | H Russell Dischinger |
| | Ann Ebeling |
| | John Kimball |
| | Ruth Robinson |
| | Horace Snow |
| | Pamela Storm |
| Harbor Committee | Sarah Cox, Chairman |
| | Chris Bates |
| | Marcia Chapman |
| | Donald Condon |
| | Edward Black |
| | Pat Ryan |
| | Robert Vaughan |
| Municipal Auditor | James Wadman, CPA |
| Sealer of Weights & Measures | Horace Wardwell |
| Assessor's Agent | Ellery Bane, RJD Appraisal |
| Health Officer | Dr. Dennis DeSilvey |

2014 - *In Memoriam* -2014



Mount Rest Cemetery - where there was darkness - now there is light...

In 2014 Brooksville lost 9 family members, neighbors and friends. Take time to remember their stories, warm memories and experiences you have shared with them.

Helen Jane Clifford
Victor E. Dyer
Barbara K. Larson
Pearl E. Wilder
William M. Di Tullio
George T. French
Ursula Krapf Dyer
Darrell Frank Fowler
Patricia A. Boudreau

February 8, 1939 – January 29, 2014
March 24, 1937 – February 19, 2014
May 30, 1923 – May 5, 2014
April 6, 1921 – July 17, 2014
July 11, 1943 – August 3, 2014
August 10, 1933 – September 3, 2014
February 19, 1939 – September 25, 2014
May 29, 1947 – October 25, 2014
November 5, 1932 – December 20, 2014

Brooksville, Maine
First Settled 1777 – Incorporated June 1817
197 years as an Organized Town

As your Selectmen and Assessors, we present to you the 2014 Annual Report.

This was a difficult year for the Town House Gang, we started with a flood and ended with a terrible loss. Sadly in October we lost one of our Selectmen, Darrell Fowler. Darrell had been on the board since March of 2009 and was a wonderful addition to the team. He did a great job, was fun to work with and made sure that our phones never worked better! We will miss his advice, interest and attention to all aspects of the Town's business. But most of all, we will miss his sense of humor. His willingness to attend all of our meetings, as well as trying to make many of the other meetings pertaining to the Town, was very much appreciated. Darrell is and will continue to be deeply missed.

In 2014 the Town sold 2 properties by Sealed Bid, which had been acquired through foreclosure.

1. Sanborn property, Map 10- Lot 65, at the corner of Coastal Rd and Breezemere Rd. sold for \$11,156.00.
2. A property, Map 8- Lot 36, at the end of the Porch on the Old County Rd. sold for \$8,420.00.

In 2014 the assessment ratio to sales had dropped to the point we choose to reduce property assessment across the board by 10% to help bring assessment into line with current market. The Town's undesignated surplus was \$557,090.29 as of December 31, 2014. We will be presenting, for your approval, a Municipal Tax Bill of \$501,075.32 to be raised through property tax commitment, on March 3, 2015. That is down roughly 4% from last year. We will also be asking \$163,250.00 be appropriated from Auto Excise, \$8,000.00 from Watercraft Excise and \$144,000.00 from Surplus.

This was a year for working on, upgrading and enlarging the Public Service Building. The library expansion was completed, adding a large youth area and more computer stations, it looks wonderful. The addition solved the leaking issue we had been having in the Fire Department, which was great. However, during the construction several serious structural problems came to light. To address this, we had an Engineer come in to look at the problems. They then recommended the best way to approach it, and designed a plan to make the necessary improvements. In 2015 we hope to address these problems and will be asking the Town to approve funding. This is a big undertaking, but some of the repairs will be made a bit easier as a result of the damage that was done by the March flood. (Much of the ceiling in the Fire Department is open and accessible due to the water that ran through from upstairs.)

The plan is to first fix the Public Service Building's structural problems, then address the heating and electrical issues and finally reinsulate, sheetrock and paint. Some of the sheetrock on the ceiling will have to be doubled to meet current fireproofing codes. This means, that the overhead door tracks will also have to be adapted. We have already received estimates on both the structural and sheet rocking portions of the project. We will ask the voters to approve \$30,000.00, raising \$15,000.00 from taxation and appropriating \$15,000.00 from a portion of monies received from the sale of 2 parcels of Tax Acquired Land. That, along with the remaining \$38,607.12 from the flood damage insurance monies received we feel will fund these projects.

Two ordinances were voted on last year. A Notice of Intent to Alter or Construct Ordinance, which failed and a Shellfish Conservation Ordinance, which passed. However the Town did not approve the funding necessary to activate the Shellfish Conservation Ordinance.

The Brooksville Friends & Neighbors continued to work on turning the property on Young's Point into a small public park with walking, hiking and resting areas which would be accessible to all. A boundary line discussion with one of the abutting property owners has come to a standstill. At this time the project is on hold. We appreciate everything the Brooksville Friends & Neighbors have done and we hope to move forward with their plans to make this a public walking area in the future.

Things went well at the Walker Pond Landing this year. We are working with the DEP to get the necessary permits to improve the path and beach area. We also approved a Forestry Plan for the property which was presented by Forester Jake Maier in October. We are planning to implement this plan and harvest some of the wood this year.

In ending we would again like to take a moment to say thank you to the wonderful volunteers, we are so grateful to have you all in Brooksville. All of the Boards in town are filled with folks who volunteer their time, energy and expertise. We are fortunate to have many amazing programs offered to our residents which are supported by members of our community. Please do not think your generosity goes unnoticed, it is just that perhaps we do not say often enough how much you are appreciated. Thank you.

Respectfully Submitted
John H Gray, Chairman
Richard M Bakeman

Brooksville Board of Selectmen, 2014

2014 SELECTMEN'S REPORT 2014

| | |
|-----------------|-----------------|
| Total Receipts: | \$ 3,661,553.62 |
| Total Warrants: | \$ 3,688,950.90 |

| | |
|--|-----------------|
| 2014 Property Tax | \$ 2,366,314.95 |
| Tax Interest | \$ 1,358.59 |
| 2015 Property Tax | \$ 355.15 |
| 2013 Property Tax | \$ 42,405.92 |
| Tax Fines, Fees & Service Charges | \$ 223.41 |
| Tax Liens, Interest & Charges | \$ 25,792.00 |
| In Lieu of Taxes | \$ 250.00 |
| State Tree Growth Classification Reimbursement | \$ 2,822.49 |
| Homestead Tax Exemption Revenue | \$ 1,010.00 |
| State Veteran's Reimbursement | \$ 297.00 |
| Sale of Tax Acquired Property | \$ 19,586.00 |
| Automobile Excise Tax | \$ 191,081.59 |
| Watercraft Excise Tax | \$ 9,241.87 |
| Municipal Revenue Sharing | \$ 12,059.21 |
| Urban Renewal Initiative Program | \$ 49,412.00 |
| State CDBG Septic System Replacement Program | \$ 9,056.41 |
| Comprehensive Planning Committee | \$ 307.83 |
| Ordinance Review & Update Account | \$ 2,714.00 |
| Liquor License | \$ 10.00 |
| Auto Graveyard Permit | \$ 100.00 |
| Special Amusement License | \$ 65.00 |
| Funds invested in FDIC CD | \$ 550,000.00 |
| General Fund Checking Interest | \$ 1,421.55 |
| CD Investment Interest | \$ 938.76 |
| Undesignated Surplus | \$ 557,090.29 |

2014 - HANCOCK COUNTY TAX

| | |
|----------------------------------|----------------------|
| Paid to Hancock County Treasurer | \$ 171,041.24 |
|----------------------------------|----------------------|

2014 OVERLAY

| | | |
|---------------------------|---------|---------------------|
| Assessed | | \$ 61,991.99 |
| Commitment Variance | \$ 0.05 | |
| Balance to Surplus | | \$ 61,991.94 |

TAX ANTICIPATED LOAN FUNDS

| | |
|---------------------------|--------------------|
| Appropriation article M44 | \$ 5,000.00 |
| Balance to Surplus | \$ 5,000.00 |

SALT SHED RESERVE

| | |
|-------------------------------------|---------------------|
| Balance January 1, 2014 | \$ 43,490.71 |
| Interest | \$ 145.73 |
| Article M35 | \$ 10,000.00 |
| Balance December 31, 2014c/o | \$ 53,636.44 |

BROOKSVILLE BI-CENTENNIAL CELEBRATION IN 2017

| | | |
|-------------------------------------|-----------|-----------------|
| Balance January 1, 2014 | \$ | 2,123.85 |
| Interest | \$ | 2.45 |
| Article M40 | \$ | 1,000.00 |
| Balance December 31, 2014c/o | \$ | 3,126.30 |

MOUNT REST OLD SECTION ACCOUNT

| | | |
|--|-----------|---------------|
| Balance January 1, 2014 | \$ | 5,297.84 |
| Interest | \$ | 13.67 |
| Paid to have Old Section trees removed | \$ | 5,000.00 |
| Balance December 31, 2014c/o | \$ | 311.51 |

VETERAN LOT RECLAIMING ACCOUNT

| | | |
|-------------------------------------|-----------|---------------|
| Balance December 31, 2014c/o | \$ | 846.33 |
|-------------------------------------|-----------|---------------|

PLUMBING PERMITS

| | | |
|-------------------------------------|-----------|---------------|
| Beginning Balance | \$ | 990.24 |
| 2014 System Permits | \$ | 2,910.00 |
| Paid to DHS | \$ | 697.50 |
| Paid to Treasurer of State | \$ | 120.00 |
| Paid to Plumbing Inspector | \$ | 2,092.50 |
| Class manual | \$ | 81.74 |
| Balance December 31, 2014c/o | \$ | 908.50 |

PLANNING BOARD AND CODE ENFORCEMENT

| | | |
|--|-----------|-----------------|
| Beginning Balance | \$ | 5,492.90 |
| Article M11 | \$ | 5,000.00 |
| Income from Permits issued | \$ | 1,852.70 |
| Paid to Code Enforcement Officer | \$ | 6,120.00 |
| Paid to Code Enforcement Officer mileage | \$ | 2,148.31 |
| Paid to HCPC for instructional class | \$ | 502.00 |
| Balance December 31, 2014c/o | \$ | 3,575.29 |

LEGAL SERVICES ACCOUNT

| | | |
|--|-----------|-----------------|
| Beginning Balance | \$ | 7,412.17 |
| Annual Appropriation- M10 | \$ | 2,500.00 |
| Paid Patterson Law Office - Ordinance reviews | \$ | 360.00 |
| Paid Patterson Law Office- Sale of foreclosed lots | \$ | 209.00 |
| Paid Patterson Law Office- Young's Pt. Access | \$ | 594.21 |
| Paid Patterson Law Office- Goose Falls Property | \$ | 209.00 |
| Balance December 31, 2014c/o | \$ | 8,539.96 |

HANCOCK COUNTY PLANNING COMMISSION

| | | |
|--------------|----|--------|
| Article M13 | \$ | 775.00 |
| Paid to HCPC | \$ | 775.00 |

MAINE MUNICIPAL ASSOCIATION DUES

| | | | |
|-------------|----|----------|----------|
| Article M12 | | \$ | 2,424.00 |
| Paid to MMA | \$ | 2,424.00 | |

ASSESSOR'S PROFESSIONAL ASSISTANCE

| | | | |
|--|----|-----------|-----------------|
| Article M16 | | \$ | 9,500.00 |
| Paid to RJD Appraisal Firm - Spring Work | \$ | 2,575.00 | |
| Paid to RJD Appraisal Firm -Ellery Bane | \$ | 3,605.00 | |
| Paid to RJD Appraisal Firm -Ellery Bane -Abatement | \$ | - | |
| Paid for Maps | \$ | 1,275.00 | |
| Balance to Surplus | | \$ | 2,045.00 |

SOCIAL SECURITY AND MEDICARE ACCOUNT

| | | | |
|---|----|-----------|---------------|
| Article M15 | | \$ | 13,000.00 |
| Receipts | | \$ | 38.62 |
| Reimbursement from Harbor Account Share | | \$ | 1,366.95 |
| Town's SS/Medicare Share Paid | \$ | 13,606.58 | |
| Balance to Surplus | | \$ | 798.99 |

WC, UC AND LIABILITY INSURANCE ACCOUNT

| | | | |
|--|----|-----------|-----------------|
| Beginning Balance | | \$ | 4,722.75 |
| Article M10 | | \$ | 7,000.00 |
| Reimbursement from UC Audit | | \$ | 797.20 |
| Paid to ME Employer's Mutual Ins Co- Worker's Comp | \$ | 6,555.00 | |
| Paid to Unemployment Comp. Pool at MMA | \$ | 19.00 | |
| JT Rosborough for Public Officials Liability Ins. | \$ | 1,898.00 | |
| Balance to carry forward | | \$ | 4,047.95 |

GENERAL ASSISTANCE & SUPPORT

| | | | |
|------------------------------|----|-----------|-----------------|
| Article M31 | | \$ | 4,000.00 |
| Paid toward heating Costs | \$ | 250.00 | \$ - |
| Paid toward grocery Costs | \$ | 199.21 | |
| Paid toward electrical Costs | \$ | 356.17 | |
| Balance to Surplus | | \$ | 3,194.62 |

2014 PHOTO COPIER REVENUE & COMPUTER UPDATE ACCOUNT

| | | | |
|---------------------------------|----|-----------|---------------|
| Beginning Balance | | \$ | 630.56 |
| Receipts - 2014 Copier Monies | | \$ | 159.00 |
| Paid toward computer purchase | \$ | 600.00 | |
| Balance Dec. 31, 2014c/o | | \$ | 189.56 |

TAX COLLECTOR AGENT FEES

| | | | |
|---------------------------------|----|-----------|----------|
| Beginning Balance | | \$ | 94.00 |
| Collected in 2014 | | \$ | 3,901.00 |
| Paid to Tax Collector | \$ | 3,995.00 | |
| Payable to Tax Collector | | \$ | - |

TOWN CLERK AGENT FEES

| | | | |
|------------------------------|----|-----------|-------------|
| Beginning Balance | | \$ | 4.00 |
| Collected in 2014 | | \$ | 1,255.70 |
| Paid to Town Clerk | \$ | 1,255.70 | |
| Payable to Town Clerk | | \$ | 4.00 |

EMPLOYEE HEALTH TRUST

| | | | |
|--|----|-----------|-----------------|
| Beginning Balance Town Share | | \$ | 1,733.16 |
| Article M7 Appropriation | | \$ | 8,000.00 |
| Beginning Balance Employee Share | | \$ | 354.17 |
| Employee Share received | | \$ | 18,251.40 |
| Town Share paid MMA Health Trust | \$ | 7,837.58 | |
| Employee Share paid MMA Health Trust | \$ | 17,903.62 | |
| Balance Town Share December 31, 2014c/o | | \$ | 1,895.58 |
| Balance Employee Share December 31, 2014c/o | | \$ | 701.95 |

EMPLOYEE OPT OUT OF OFFERED HEALTH INSURANCE PLAN REIMBURSEMENT

| | | | |
|--|----|-----------|------------------|
| Article M8 Appropriation | | \$ | 28,000.00 |
| Paid to Reimburse insurance costs for JH Gray | \$ | 3,905.40 | |
| Paid to Reimburse insurance costs for RM Bakeman | \$ | 2,064.40 | |
| Paid to Reimburse insurance costs for A Bakeman | \$ | 365.89 | |
| Balance December 31, 2014c/o | | \$ | 21,664.31 |

CURRENT ADMINISTRATION

| | | | |
|----------------------------------|----|-----------|------------|
| Article M6 | | \$ | 105,000.00 |
| Receipts | | \$ | 295.27 |
| Town Audit | \$ | 7,227.75 | |
| Town Report | \$ | 4,070.00 | |
| Elected Officers - Tax Collector | \$ | 14,000.00 | |
| Treasurer | \$ | 9,600.00 | |
| Town Clerk/Registrar | \$ | 7,750.00 | |
| Selectmen | \$ | 16,500.00 | |
| Elections | \$ | 2,947.50 | |
| Secretarial, records and 911 | \$ | 27,755.00 | |
| Postage & Supplies | \$ | 1,148.19 | |
| Paper, Ink, Office Supplies | \$ | 1,830.80 | |



| | | | |
|---|----|-------------------|----------------------|
| Classes, Fees and Publications | \$ | 66.00 | |
| Hancock County Registry of Deeds | \$ | 949.70 | |
| Advertisement & Public Notice | \$ | 747.50 | |
| Computer supplies, Software, Materials & Copier | \$ | 8,350.79 | |
| Insurance | \$ | 1,130.00 | |
| Memorial Flags, Misc. supplies, School's 1099's | \$ | 570.47 | |
| Rebound Historic Record Book | \$ | 2,000.00 | |
| Notary | \$ | 62.00 | |
| | \$ | <u>106,705.70</u> | |
| Overdraft | | | \$ (1,410.43) |

PUBLIC SERVICE BUILDING ACCOUNT

| | | | |
|-------------------------------------|----|------------------|-----------------|
| Beginning Balance | | \$ | 10,470.65 |
| Article M19 | | \$ | 20,000.00 |
| Receipts | | \$ | 32.31 |
| Expenses: | | | |
| Heating Fuel | \$ | 9,722.04 | |
| Telephone | \$ | 1,677.19 | |
| Electricity | \$ | 3,720.14 | |
| Building Maint & Supplies | \$ | 3,148.44 | |
| Janitorial Service | \$ | 5,089.56 | |
| Equipment and Supplies | \$ | 520.93 | |
| Insurance | \$ | 2,314.00 | |
| Water & Water Testing | \$ | <u>1,164.13</u> | |
| | \$ | <u>27,356.43</u> | |
| Balance December 31, 2014c/o | | \$ | 3,146.53 |
| Accounts payable | | \$ | 186.10 |

BPSB ROOF RESERVE ACCOUNT

| | | | |
|----------------------------------|----|-----------|-----------|
| Beginning Balance | | \$ | 25,000.00 |
| Article M 21 | | \$ | 10,000.00 |
| Paid to Michael Hewes | \$ | 35,000.00 | |
| Balance December 31, 2014 | | \$ | - |

BPSB MAJOR REPAIR ACCOUNT

| | | | |
|---------------------------|----|-----------|---------------|
| Article M22 | | \$ | 33,000.00 |
| Paid to Michael Hewes | \$ | 32,419.25 | |
| Balance to Surplus | | \$ | 580.75 |

DEPARTMENT OF INLAND FISHERIES & WILDLIFE

| | | | |
|---|----|-----------|-----------------|
| Beginning Balance | | \$ | 1,049.75 |
| Receipts | | \$ | 30,045.79 |
| Paid to Department of Inland Fisheries & Wildlife | \$ | 29,532.73 | |
| Balance December 31, 2014c/o | | \$ | 1,562.81 |

ANIMAL CONTROL ACCOUNT

| | | | |
|---|----|-----------|-----------------|
| Beginning Balance | | \$ | 1,501.37 |
| Annual Appropriation M9 | | \$ | 1,000.00 |
| Licenses, Fees and Penalties | | \$ | 474.00 |
| Paid to Animal Control Officer | \$ | 1,800.00 | |
| Paid to Small Animal Clinic for shelter | \$ | 91.74 | |
| Balance December 31, 2014c/o | | \$ | 1,083.63 |

DEPARTMENT OF AGRICULTURE

| | | | |
|-----------------------------------|----|--------|--------|
| Receipts | | \$ | 686.00 |
| Paid to Department of Agriculture | \$ | 686.00 | |

HANCOCK COUNTY RCC / 9 1 1

| | | | |
|--------------------------------|----|----------|----------|
| Article M30 | | \$ | 1,789.36 |
| Paid to Hancock County RCC/911 | \$ | 1,789.36 | |

STREET LIGHT ACCOUNT

| | | | |
|----------------------------------|----|-----------|--------------|
| Article M23 | | \$ | 5,000.00 |
| Paid to Bangor Hydro Electric Co | \$ | 4,920.31 | |
| Balance to surplus | | \$ | 79.69 |

BROOKSVILLE VOLUNTEER FIRE DEPARTMENT

| | | | |
|-------------------------------------|-----------|------------------|-----------------|
| Beginning Balance | | \$ | (8,439.80) |
| Article M25 | | \$ | 41,164.32 |
| Receipt | | \$ | - |
| Expenses: | | | |
| Sta. #2 Electricity | \$ | 345.35 | |
| Sta. # 2 Heating Fuel | \$ | 1,909.11 | |
| Tower Relay | \$ | 341.38 | |
| Building Maintenance | \$ | 3,757.64 | |
| Fire Chief | \$ | 4,000.00 | |
| Telephone | \$ | 1,730.47 | |
| Equipment & Maintenance | \$ | 1,262.69 | |
| Firefighter gear | \$ | 3,070.00 | |
| Insurance | \$ | 8,031.00 | |
| Radio Equipment | \$ | 1,295.02 | |
| Truck Fuel | \$ | 1,916.36 | |
| Misc Firefighter Class and Expense | \$ | 904.04 | |
| Truck Maintenance | \$ | 2,801.98 | |
| | <u>\$</u> | <u>31,365.04</u> | |
| Balance December 31, 2014c/o | | \$ | 1,359.48 |
| Accounts Payable | | \$ | 160.43 |

BVFD - HEPATITIS VACCINATION ACCOUNT

| | | | |
|---------------------------------------|----|-----------|-----------------|
| Beginning Balance | | \$ | 1,523.25 |
| Article M27 | | \$ | 500.00 |
| Expended for firefighter vaccinations | \$ | - | |
| Balance December 31, 2014c/o | | \$ | 2,023.25 |

LOAN ACCOUNT 2012 FIRE TRUCK

| | | | |
|---|----|-----------|-----------------|
| Article M43 | | \$ | 38,000.00 |
| 5 year loan borrowed at 1.93% - Third payment | \$ | 35,973.42 | |
| Balance to Surplus | | \$ | 2,026.58 |

BVFD FIRE TRUCK RESERVE ACCOUNT

| | | | |
|-------------------------------------|--|-----------|------------------|
| Beginning Balance | | \$ | 20,554.25 |
| Article M27 | | \$ | 10,000.00 |
| Interest | | \$ | 69.92 |
| Balance December 31, 2014c/o | | \$ | 30,624.17 |

Brooksville Coastal Waters Account

| | | | |
|--|-----------|------------------|------------------|
| Beginning balance Harbor Committee Account | | \$ | 1,496.95 |
| Monies from mooring fees and other | | \$ | 47,385.33 |
| Article M17 | | \$ | 4,000.00 |
| Interest | | \$ | 5.09 |
| Out to Float Maintenance & Reserve Account | \$ | 5,000.00 | |
| Expenses: | | | |
| Acting Harbormaster-Sarah Cox | \$ | 16,400.00 | |
| Secretarial & General Assistance to Harbormaster | \$ | 1,468.50 | |
| Dues and Fees | \$ | 250.00 | |
| Boat Allowance and fuel | \$ | 2,476.53 | |
| Office expenses & supplies | \$ | 1,000.89 | |
| Marine Services | \$ | 1,070.60 | |
| Marine Supplies | \$ | 2,278.35 | |
| Ground & Site Maintenance - Dodge Point | \$ | 400.00 | |
| Ground & Site Maintenance - Bagaduce Falls | \$ | 1,202.50 | |
| Float Maintenance and Repair | \$ | 3,685.21 | |
| Insurance | \$ | 1,464.00 | |
| refund of overpayment | \$ | 35.00 | |
| Bank Fee | \$ | 5.00 | |
| Due Town of Brooksville Social Security & Medicare | \$ | 1,366.95 | |
| | <u>\$</u> | <u>38,103.53</u> | |
| Balance December 31, 2014c/o | | \$ | 14,783.84 |

COASTAL WATERS - DINGHY AND BOAT RESERVE

| | | | |
|--------------------------------------|--|-----------|-----------------|
| Monies from Harbor Ordinance Account | | \$ | 5,561.78 |
| Interest | | \$ | 18.37 |
| Balance December 31, 2014c/o | | \$ | 5,580.15 |

COASTAL WATERS - FLOAT REPLACEMENT RESERVE

| | | |
|-------------------------------------|-----------|------------------|
| Beginning Balance | \$ | 30,456.18 |
| Interest | \$ | 101.98 |
| Income from Coastal Waters Account | \$ | 5,000.00 |
| Balance December 31, 2014c/o | \$ | 35,558.16 |

2008-2014 CURRENT SHORE ACCESS PROJECT

| | | |
|-------------------------------------|-----------|-----------------|
| Balance December 31, 2014c/o | \$ | 1,926.20 |
|-------------------------------------|-----------|-----------------|

Walker's Pond - SEDGWICK-BROOKSVILLE TOWN LANDING- Brooksville Share

| | | |
|--|-----------|--------------|
| Beginning Balance | \$ | 8,814.74 |
| Article M18 to Sedgwick-Brooksville Landing Checking Acct. | \$ | 6,200.00 |
| Transferred to Sedgwick-Brooksville Landing Checking Acct | \$ | 15,000.00 |
| Balance December 31, 2014c/o | \$ | 14.74 |

BROOKSVILLE ATHLETIC FIELD

| | | |
|-------------------------------------|-----------|-----------------|
| Balance January 1, 2014c/o | \$ | 671.62 |
| Article M19 | \$ | 4,500.00 |
| Receipts | \$ | 1,300.00 |
| Insurance | \$ | 225.00 |
| Electricity | \$ | 272.48 |
| Field supplies | \$ | 2,747.59 |
| Mowing field | \$ | 1,630.00 |
| Balance December 31, 2014c/o | \$ | 1,596.55 |

BROOKSVILLE COMMUNITY CENTER

| | | |
|-------------------------------------|-----------|-----------------|
| Beginning Balance | \$ | 2,741.41 |
| Article M38 | \$ | 7,200.00 |
| Receipts | \$ | - |
| Expenses | | |
| Electricity | \$ | 1,073.66 |
| Heating Fuel | \$ | 3,767.23 |
| Phone | \$ | 572.51 |
| Insurance | \$ | 961.00 |
| Maintenance | \$ | 560.25 |
| Major Project | \$ | - |
| | \$ | 6,934.65 |
| Balance December 31, 2014c/o | \$ | 3,006.76 |
| Accounts Payable | \$ | 49.58 |

BES SEPTIC SYSTEM RESERVE

| | | |
|-------------------------------------|-----------|-----------------|
| Beginning Balance | \$ | - |
| Appropriation | \$ | 2,500.00 |
| Balance December 31, 2014c/o | \$ | 2,500.00 |

BROOKSVILLE SCHOOL DEPARTMENT

| | | |
|--|-----------|-------------------|
| Due School Department 1/1/14 | \$ | 279,746.81 |
| Receipts | \$ | 110,963.54 |
| Town Appropriation | \$ | 1,673,027.01 |
| Cash Disbursement | \$ | 1,813,670.17 |
| Due School Department 12/31/14c/o | \$ | 250,067.19 |

BROOKSVILLE SCHOOL BUS RESERVE

| | | |
|-------------------------------------|-----------|-----------------|
| Beginning Balance | \$ | 45,000.00 |
| Appropriation | \$ | 10,000.00 |
| Paid for 2015 Bus | \$ | 50,000.00 |
| Balance December 31, 2014c/o | \$ | 5,000.00 |

BES CONSTRUCTION LOAN PAYMENT

| | | |
|-------------------------------------|-----------|------------------|
| Beginning Balance | \$ | 39,794.53 |
| Balance December 31, 2014c/o | \$ | 39,794.53 |

UP stARTS - SCHOOL BUILDING RESERVE ACCOUNT

| | | |
|-------------------------------------|-----------|------------------|
| Beginning Balance | \$ | 56,016.61 |
| Balance December 31, 2014c/o | \$ | 56,201.75 |

HIGHWAY MAINTENANCE ACCOUNT

| | | |
|-------------------------------------|-----------|-----------------|
| Beginning Balance | \$ | 3,690.00 |
| Article M32 | \$ | 54,000.00 |
| Receipts | \$ | 361.15 |
| Expenses: | | |
| Insurance | \$ | 565.50 |
| Tractor Fuel | \$ | 2,238.43 |
| Rental Equipment-Tractor | \$ | 9,304.53 |
| Rental Equipment- wood chipper | \$ | 2,400.00 |
| Mark Blake & Crew | \$ | 14,149.00 |
| Brush Removal and Roadside Clearing | \$ | 1,740.00 |
| Parts and Repairs | \$ | 368.18 |
| Culverts & Supplies | \$ | 5,381.94 |
| Gravel | \$ | 8,203.00 |
| November 1, 2014 Storm | \$ | 3,527.00 |
| Municipal and E911 Signage | \$ | 428.11 |
| Mowing Roadsides | \$ | 2,820.00 |
| | \$ | 51,125.69 |
| Balance December 31, 2014c/o | \$ | 6,925.46 |

STATE URBAN RURAL INITIATIVE PROGRAM

| | | |
|--|-----------|------------------|
| Beginning Balance | \$ | 59,083.82 |
| URIP Payments | \$ | 49,412.00 |
| Expended- Article M34 (Used to resurface town roads) | \$ | 60,000.00 |
| Balance December 31, 2014c/o | \$ | 48,495.82 |

LOCAL ROADS - ANNUAL PAVING AND RESURFACING PROJECT

| | | | |
|-------------------------------------|----|-----------|------------------|
| | | \$ | 10,382.50 |
| Article M34 from URIP | | \$ | 60,000.00 |
| Article M34 raise | | \$ | 15,000.00 |
| Article M34 From Surplus | | \$ | 25,000.00 |
| Paid for Paving & Resurfacing | \$ | 99,750.00 | |
| Balance December 31, 2014c/o | | \$ | 10,632.50 |

WINTER ROAD SNOW REMOVAL ACCOUNT

| | | | |
|--|----|------------|-----------------|
| Beginning Balance | | \$ | 14,604.37 |
| Article M37 | | \$ | 225,000.00 |
| Park Fee Sharing | | \$ | 6,923.79 |
| Expenses: | | | |
| Fuel | \$ | 2,218.88 | |
| Tractor Rental | \$ | 9,261.42 | |
| Tractor Maintenance | \$ | 779.18 | |
| Ice Sand | \$ | 55,000.00 | |
| Ice Salt | \$ | 12,979.84 | |
| Plow Steel | \$ | 6,260.39 | |
| Signage | \$ | 120.00 | |
| Alden & Daryl Astbury Crews- S & W Brooksville | \$ | 111,834.00 | |
| Earl Clifford- Cape | \$ | 41,044.50 | |
| Sand Pile Maintenance | \$ | 3,472.00 | |
| Insurance | \$ | 565.50 | |
| | \$ | 243,535.71 | |
| Balance December 31, 2014c/o | | \$ | 2,992.45 |

TAR & COLDPATCH MAINTENANCE ACCOUNT

| | | | |
|--|----|-----------|-----------------|
| Beginning Balance | | \$ | 1,573.80 |
| Article M33 | | \$ | 2,000.00 |
| Paid to Lane Construction for Cold Patch | \$ | 1,467.40 | |
| Paid to Road Commissioner for road work | \$ | 1,060.00 | |
| Balance December 31, 2014c/o | | \$ | 1,046.40 |

BLUE HILL / SURRY TRANSFER & DISPOSAL ACCOUNT

| | | | |
|---|----|-----------|-----------|
| Article M23 | | \$ | 95,323.00 |
| Paid to the Town of Blue Hill for the year 2014 | \$ | 95,323.00 | |

SEPTIC WASTE DISPOSAL FEE ACCOUNT

| | | | |
|---|----|-----------|-----------------|
| Article M25 | | \$ | 7,500.00 |
| Paid to Snow's P&H Town share fee | \$ | 1,980.00 | |
| Paid to Gray's P&H Town share fee | \$ | 2,170.74 | |
| Paid to other transporters - Town share fee | \$ | 754.00 | |
| Balance to Surplus | | \$ | 2,595.26 |

BROOKSVILLE FREE PUBLIC LIBRARY 2013 ADDITION AND RENOVATION ARTICLE

| | | | |
|-----------------------|----|-----------|-----------|
| Article M17 from 2012 | | \$ | 20,000.00 |
| Expended | \$ | 20,000.00 | |

BROOKSVILLE FREE PUBLIC LIBRARY

| | | | |
|---|----|----------|----------|
| Article M41 | | \$ | 5,000.00 |
| Paid to Brooksville Free Public Library | \$ | 5,000.00 | |

ARTICLE M41 - CEMETERY ASSOCIATION LOT MAINTENANCE

| | | | |
|--|----|-----------|---------------|
| Article M42 appropriation | | \$ | 3,000.00 |
| Lakeview Cemetery Association (160 @ \$3 per) | \$ | 480.00 | |
| Mt Rest Cemetery Association (495 @ \$3 per) | \$ | 1,485.00 | |
| Walker Cemetery Association (50 @ \$3 per) | \$ | 150.00 | |
| Evergreen Cemetery Association (132 @ \$3 per) | \$ | 396.00 | |
| Edgewood Cemetery Association (112 @ \$3 per) | \$ | 336.00 | |
| Balance to surplus | | \$ | 153.00 |

DONATIONS

| | | | |
|---|----|-----------|-----------|
| Article M63 for Washington Hancock Community Agency | | \$ | 1,000.00 |
| Paid to Washington Hancock Community Agency | \$ | 1,000.00 | |
| Article M65 for the WIC program | | \$ | 595.00 |
| Paid to WIC Program | \$ | 595.00 | |
| Article M59 for Hancock County Homecare | | \$ | 4,025.00 |
| Paid to Hancock County Homecare | \$ | 4,025.00 | |
| Article M68 for Tree of Life | | \$ | 425.00 |
| Paid to Tree of Life | \$ | 425.00 | |
| Article M43 for Brooksville Friends & Neighbors | | \$ | 400.00 |
| Paid to Brooksville Friends & Neighbors | \$ | 400.00 | |
| Article M61 for Peninsula Ambulance Corps | | \$ | 11,609.62 |
| Paid to Peninsula Ambulance Corps | \$ | 11,609.62 | |
| Article M60 for Eastern Area Agency on Aging | | \$ | 1,825.00 |
| Paid to Eastern Area Agency on Aging | \$ | 1,825.00 | |
| Article M62 for Downeast YMCA | | \$ | 1,000.00 |
| Paid to Downeast YMCA | \$ | 1,000.00 | |
| Article M66 for Community Health & Counseling | | \$ | 255.00 |
| Paid to Community Health & Counseling | \$ | 255.00 | |
| Article M64 for Blue Hill Society Aid to Children | | \$ | 2,500.00 |
| Paid to Blue Hill Society Aid to Children | \$ | 2,500.00 | |

| | | | |
|---|----|--------|--------|
| Article M58 for Hospice of Hancock County | | \$ | 600.00 |
| Paid to Hospice of Hancock County | \$ | 600.00 | |
| Article M69 for Penobscot East | | \$ | 100.00 |
| Paid to Penobscot East | \$ | 100.00 | |
| Article M71 for Life Flight | | \$ | 100.00 |
| Paid to Life Flight | \$ | 100.00 | |
| Article M70 for Downeast Horizons | | \$ | 250.00 |
| Paid to Downeast Horizons | \$ | 250.00 | |
| Article M65 for Peninsula Chamber of Commerce | | \$ | 75.00 |
| Paid to Peninsula Chamber of Commerce | \$ | 75.00 | |

Respectfully submitted,

John H Gray, Chairman

Richard M Bakeman

Darrell F Fowler

Brooksville Board of Selectmen



*South Brooksville School - **Teacher, Abbie Smith** (Gray)*

*Can you name any of the Students? On the left is former Selectmen, **Earle Condon***

*We believe **Gooden Gray** in in front and on right with glasses, **Thornton Gray***

If you can name any others, please let us know!

TREASURER'S REPORT

| | | |
|---|------------------------|-----------------|
| Cash Receipts for 2014 | \$ 3,661,553.62 | |
| Included in Receipts were transfers from Money Market Acct. | <u>\$ (600,000.00)</u> | |
| Total Receipts | | \$ 3,061,553.62 |

| | | |
|---|------------------------|-----------------|
| Cash Disbursements (53 Warrants Paid) | \$ 3,688,950.90 | |
| Included in Warrants were transfers to Money Market Acct. | <u>\$ (550,000.00)</u> | |
| Total Disbursements | | \$ 3,138,950.90 |

| | | |
|------------------------------------|--------------------|--------------|
| Tax Property Liens Collected | \$ 22,700.95 | |
| Tax Lien Interest | \$ 1,832.90 | |
| Charges | <u>\$ 1,258.15</u> | |
| Total Collected on Liened Property | | \$ 25,792.00 |

| | |
|-----------------------------------|---|
| 2014 Liens Uncollected (2013 Tax) | 8 |
| 2013 Liens Uncollected (2012 Tax) | 0 |

| | |
|---------------------------|---------------|
| Undesignated Fund Balance | \$ 557,090.20 |
|---------------------------|---------------|

| | Balance | Interest |
|-------------------------------------|---------------|---------------------------|
| Investment Checking | | \$ 1,421.55 |
| Investment Account | \$ 618,296.00 | \$ 983.76 |
| Upstarts Account (School) | \$ 56,201.75 | \$ 185.14 |
| Salt Shed Account | \$ 53,636.44 | \$ 145.73 |
| Septic System Account | \$ 9,156.41 | \$ 30.17 |
| Fire Truck Account | \$ 30,624.17 | \$ 69.92 |
| Bi-Centennial Celebration | \$ 2,126.30 | \$ 2.45 |
| Cemetery Trust Funds | \$ 78,880.12 | \$ 260.03 |
| Mt Rest Old Section | \$ 311.51 | \$ 13.67 |
| Coastal Committee Account | \$ 1,497.24 | \$ 5.09 |
| Boat & Dinghy Reserve | \$ 5,580.15 | \$ 18.37 |
| Self-insurance & Float Replacements | \$ 35,558.16 | \$ 101.98 |
| Total Interest Earned | | <u><u>\$ 3,237.86</u></u> |

Respectfully submitted,
Freida L. Peasley
Treasurer, 2014

James W. Wadman

Certified Public Accountant

Telephone 207-667-6500
Facsimile 207-667-3636
wadmancpa.com

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
Wanese L. Lynch, C.P.A.

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Brooksville
Brooksville, ME 04617

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Brooksville, Maine as of and for the year ended December 31, 2014, which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Brooksville, Maine, as of December 31, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 6 and 20 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the

information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Brooksville, Maine's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.

January 15, 2015

TOWN OF BROOKSVILLE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended December 31, 2014

Management of the Town of Brooksville, Maine provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended December 31, 2014. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

The financial statements herein include all of the activities of the Town of Brooksville, Maine (the Town) using the integrated approach as prescribed by Government Accounting Standards Board (GASB) Statement No. 34.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at fiscal year ending December 31, 2014 by \$7,739,995 (presented as “net position”). Of this amount, \$980,892 was reported as “unrestricted net position”. Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position – The Town's total net position decreased by \$95,490 (a 1.2% decrease) for the fiscal year ended December 31, 2014.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended December 31, 2014, the Town's governmental funds reported a combined ending fund balance of \$1,236,694 with \$577,090 being general unassigned fund balance. This unassigned fund balance represents approximately 21% of the total general fund expenditures for the year.

Long-term Debt:

The Town's general long-term debt obligations decreased by \$104,885 (30%) during the current fiscal year. New long-term debt obligations were issued during the current fiscal year for a loader / backhoe purchase and a school bus. Existing debt obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

Government-wide Financial Statements

The Government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities (if applicable) separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain elimination entries have occurred as prescribed by the statement in regards to inter-fund activity, payables and receivables.

The government-wide financial statements can be found on pages 7-8 of this report.

Fund Financial Statements

The fund financial statements include statements for each of the three categories of activities – governmental, business-type (if applicable) and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Fiduciary funds are used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the

government-wide financial statements because the resources of these funds are not available to support the Town's own programs. Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach. The basic governmental fund financial statements can be found on pages 9-10 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 13-19 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). Required supplementary information can be found on page 20 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

84% of the Town's net position reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets), less any related debt used to acquire those assets that are still outstanding. The Town uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

| | <i>Governmental Activities</i> | <i>Business-type Activities</i> | <i>Total 2014</i> | <i>Total 2013</i> |
|---|------------------------------------|-------------------------------------|-------------------|-------------------|
| Current Assets | 1,292,596 | - | 1,292,596 | 1,362,199 |
| Capital Assets | 6,708,016 | - | 6,708,016 | 6,843,289 |
| Total Assets | 8,000,612 | - | 8,000,612 | 8,205,488 |
| <hr/> | | | | |
| Current Liabilities | 160,119 | - | 160,119 | 154,986 |
| Other Liabilities | 100,499 | - | 100,499 | 215,018 |
| Total Liabilities | 260,618 | - | 260,618 | 370,003 |
| <hr/> | | | | |
| Net Position: | | | | |
| Invested in Capital Assets | 6,463,107 | - | 6,463,107 | 6,493,495 |
| Restricted | 295,995 | - | 295,995 | 383,831 |
| Unrestricted | 980,892 | - | 980,892 | 958,159 |
| Total Net Position | 7,739,994 | - | 7,739,994 | 7,835,485 |
| <hr/> | | | | |
| Total Liabilities & Net Position | 8,000,612 | - | 8,000,612 | 8,205,488 |

Changes in Net Position

Approximately 89 percent of the Town's total revenue came from property and excise taxes, approximately 8 percent came from State subsidies and grants, and approximately 3 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-like activity assets represents \$381,286 of the total expenses for the fiscal year.

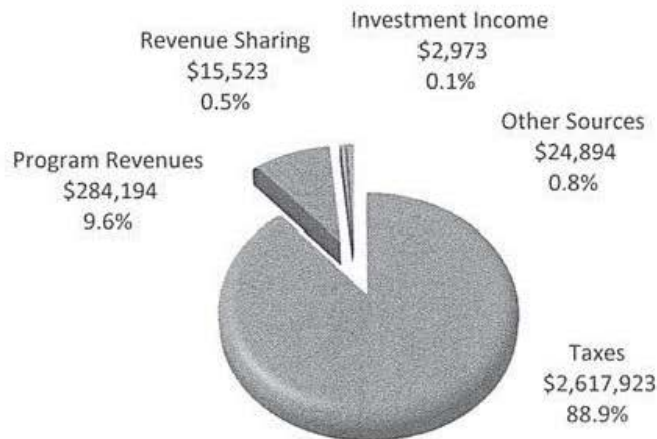
CAPITAL ASSET ADMINISTRATION

Capital Assets

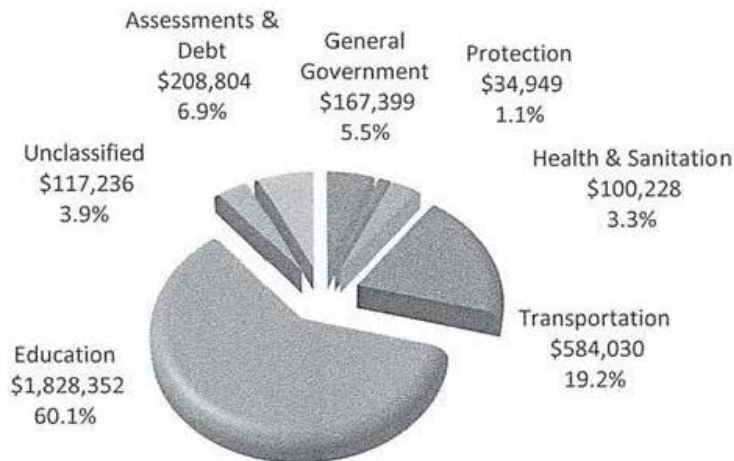
The Town's investment in capital assets for its governmental and business-like activities amounts to \$14,501,157, net of accumulated depreciation of \$7,793,141 leaving a net book value of \$6,708,016. Current year additions include \$67,419 in building improvements, \$99,750 in road improvements and \$78,843 for a bus purchase.

| | <i>Governmental Activities</i> | <i>Business-like Activities</i> | <i>Total 2014</i> | <i>Total 2013</i> |
|--------------------------------|------------------------------------|-------------------------------------|-------------------|-------------------|
| Revenues: | | | | |
| Taxes | 2,617,923 | | 2,617,923 | 2,544,783 |
| Program Revenues | 284,194 | | 284,194 | 401,264 |
| Investment Income | 2,973 | | 2,973 | 3,052 |
| Revenue Sharing | 15,523 | | 15,523 | 16,824 |
| Other | 24,894 | | 24,894 | 8,114 |
| Total | 2,945,507 | - | 2,945,507 | 2,974,037 |
| Expenses: | | | | |
| General Government | 167,399 | | 167,399 | 190,840 |
| Protection | 34,949 | | 34,949 | 48,479 |
| Health / Sanitation | 100,228 | | 100,228 | 102,052 |
| Transportation | 584,030 | | 584,030 | 554,609 |
| Education | 1,828,352 | | 1,828,352 | 1,770,181 |
| Unclassified | 117,236 | | 117,236 | 102,337 |
| Assessments & Debt Service | 208,804 | | 208,804 | 210,045 |
| Total | 3,040,998 | - | 3,040,998 | 2,978,543 |
| Changes in Net Position | (95,490) | - | (95,490) | (4,506) |

Revenues by Source - Governmental and Business-Type



Expenditures by Source - Governmental and Business-Type



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$1,236,694, a decrease of \$61,297 in comparison with the prior year. Approximately 47 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$56,789 positive variance in revenues. Excise tax revenues exceeded budget by \$28,624 while several other revenues categories are not budgeted.
- \$78,603 positive variance in expenditures. Primarily due to conservative spending and the overlay on taxes totaling \$61,992.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Brooksville, 1 Town House Road, Brooksville, ME 04617.

TOWN OF BROOKSVILLE, MAINE
STATEMENT OF NET POSITION
DECEMBER 31, 2014

(Exhibit I)

| | <u>Governmental Activities</u> |
|---|------------------------------------|
| | |
| <u>Assets</u> | |
| Cash and Cash Equivalents | \$1,233,272 |
| Accounts Receivable | \$12,785 |
| Taxes Due | \$46,539 |
| <u>Capital Assets:</u> | |
| Land | \$438,414 |
| Other Capital Assets, net of Accumulated Depreciation | <u>\$6,269,602</u> |
| <u>Total Assets</u> | <u><u>\$8,000,612</u></u> |
| | |
| <u>Liabilities and Deferred Inflows</u> | |
| <u>Liabilities:</u> | |
| Accounts Payable | \$7,626 |
| Due to Other Governments | \$7,727 |
| <u>Bonds Payable</u> | |
| Payable within one year | \$144,410 |
| Bonds Payable | <u>\$100,499</u> |
| <u>Total Liabilities</u> | <u>\$260,262</u> |
| <u>Deferred Inflows of Resources:</u> | |
| Prepaid Property Taxes | <u>\$356</u> |
| <u>Total Deferred Inflows of Resources</u> | <u>\$356</u> |
| | |
| <u>Net Position</u> | |
| Investment in Capital Assets, net of related debt | \$6,463,107 |
| Restricted | \$295,995 |
| Unrestricted | <u>\$980,892</u> |
| <u>Total Net Position</u> | <u>\$7,739,995</u> |
| <u>Total Liabilities, Deferred Inflows and Net Position</u> | <u><u>\$8,000,612</u></u> |

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF BROOKSVILLE, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

(Exhibit II)

| <u>Functions/Programs</u> | <u>Expenses</u> | <u>Program Revenues</u> | | <u>Net (Expense)</u> |
|---|---------------------------|--------------------------------|-------------------------|-----------------------------------|
| | | <u>Charges for</u> | <u>Operating</u> | <u>Revenue and Changes</u> |
| <u>Primary Government</u> | | <u>Services</u> | <u>Grants</u> | <u>in Net Position</u> |
| <u>Governmental Activities</u> | | | | <u>Governmental</u> |
| General Government | \$167,399 | \$2,307 | | (\$165,092) |
| Public Safety | \$34,949 | \$474 | | (\$34,475) |
| Health & Sanitation | \$100,228 | | | (\$100,228) |
| Public Transportation | \$584,030 | | \$49,412 | (\$534,618) |
| Public Assistance | \$805 | | | (\$805) |
| Recreation | \$70,534 | \$47,385 | \$8,850 | (\$14,299) |
| Donations | \$45,897 | | | (\$45,897) |
| Education | \$1,763,550 | \$10,797 | \$100,166 | (\$1,652,587) |
| State Retirement Contributions | \$64,802 | | \$64,802 | \$0 |
| Assessments and Debt Service | \$208,804 | | | (\$208,804) |
| <u>Total Governmental Activities</u> | <u>\$3,040,998</u> | <u>\$60,964</u> | <u>\$223,230</u> | <u>(\$2,756,804)</u> |
| <u>Total Primary Government</u> | <u>\$3,040,998</u> | <u>\$60,964</u> | <u>\$223,230</u> | <u>(\$2,756,804)</u> |
| <u>General Revenues:</u> | | | | |
| Tax Revenues | | | | \$2,417,600 |
| Excise Taxes | | | | \$200,323 |
| State Subsidies | | | | \$15,523 |
| Sale of Tax Acquired Property | | | | \$18,352 |
| Local Sources | | | | \$1,721 |
| Interest Earned | | | | \$2,973 |
| Interest on Delinquent Taxes | | | | \$4,821 |
| <u>Total Revenues</u> | | | | <u>\$2,661,314</u> |
| <u>Changes in Net Position</u> | | | | <u>(\$95,490)</u> |
| <u>Net Position - Beginning</u> | | | | <u>\$7,835,485</u> |
| <u>Net Position - Ending</u> | | | | <u>\$7,739,995</u> |

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF BROOKSVILLE, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2014

(Exhibit III)

| | <u>General Fund</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|---|-------------------------|---|---|
| <u>Assets & Other Debits</u> | | | |
| Cash and Cash Equivalents | \$1,039,077 | \$194,195 | \$1,233,272 |
| Accounts Receivable | \$12,236 | \$81 | \$12,318 |
| Taxes Due | \$46,539 | | \$46,539 |
| Due From Other Funds | \$721 | \$253,347 | \$254,068 |
| <u>Total Assets</u> | <u>\$1,098,574</u> | <u>\$447,624</u> | <u>\$1,546,197</u> |
| <u>Liabilities, Deferred Inflows & Fund Balances</u> | | | |
| <u>Liabilities:</u> | | | |
| Accounts Payable | \$7,626 | | \$7,626 |
| Due to Other Funds | \$253,347 | \$254 | \$253,601 |
| <u>Total Liabilities</u> | <u>\$260,973</u> | <u>\$254</u> | <u>\$261,227</u> |
| <u>Deferred Inflows of Resources:</u> | | | |
| Prepaid Property Taxes | \$356 | | \$356 |
| Unearned Revenue | \$40,194 | \$7,727 | \$47,921 |
| <u>Total Deferred Inflows of Resources</u> | <u>\$40,550</u> | <u>\$7,727</u> | <u>\$48,277</u> |
| <u>Fund Balances:</u> | | | |
| Restricted | \$48,496 | \$247,499 | \$295,995 |
| Committed | \$76,565 | \$192,144 | \$268,709 |
| Assigned | \$94,899 | \$0 | \$94,899 |
| Unassigned | \$577,090 | \$0 | \$577,090 |
| <u>Total Fund Balances</u> | <u>\$797,051</u> | <u>\$439,643</u> | <u>\$1,236,694</u> |
| <u>Total Liabilities, Deferred Inflows & Fund Balances</u> | <u>\$1,098,574</u> | <u>\$447,624</u> | <u>\$1,546,197</u> |
| <u>Total Fund Balance - Governmental Funds</u> | | | \$1,236,694 |
| <i>Net position reported for governmental activities in the statement of net position are different because:</i> | | | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds | | | \$6,708,016 |
| Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unearned revenue (a liability) in governmental funds | | | \$40,194 |
| Some liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds | | | (\$244,909) |
| <u>Net Position of Governmental Activities</u> | | | <u>\$7,739,995</u> |

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF BROOKSVILLE, MAINE

(Exhibit IV)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGESIN FUND BALANCES - GOVERNMENTAL FUNDSFOR THE YEAR ENDED DECEMBER 31, 2014

| | <u>General Fund</u> | <u>Special Revenue Fund</u> | <u>Total Governmental Funds</u> |
|---|-------------------------|---------------------------------|---|
| <u>Revenues:</u> | | | |
| Tax Revenues, including Homestead Reimbursement | \$2,421,406 | | \$2,421,406 |
| Excise Taxes | \$200,323 | | \$200,323 |
| State Subsidies | \$68,266 | \$123,023 | \$191,288 |
| Sale of Tax Acquired Property | \$18,352 | | \$18,352 |
| Local Sources | \$421 | \$1,300 | \$1,721 |
| Interest Earned | \$2,405 | \$567 | \$2,973 |
| Interest on Delinquent Taxes | \$4,821 | | \$4,821 |
| <u>Total Revenues</u> | <u>\$2,715,995</u> | <u>\$124,890</u> | <u>\$2,840,885</u> |
| <u>Expenditures(Net of Departmental Revenues):</u> | | | |
| General Government | \$215,819 | | \$215,819 |
| Public Safety | \$49,473 | \$0 | \$49,473 |
| Health & Sanitation | \$100,228 | | \$100,228 |
| Public Transportation | \$340,242 | \$0 | \$340,242 |
| Public Assistance | \$805 | | \$805 |
| Recreation | \$7,697 | \$4,875 | \$12,572 |
| Donations | \$40,897 | \$5,000 | \$45,897 |
| Education | | \$1,863,539 | \$1,863,539 |
| State Retirement Contributions | \$64,802 | | \$64,802 |
| Assessments and Debt Service | \$208,804 | | \$208,804 |
| <u>Total Expenditures</u> | <u>\$1,028,767</u> | <u>\$1,873,414</u> | <u>\$2,902,182</u> |
| <u>Excess Revenues Over Expenditures</u> | <u>\$1,687,227</u> | <u>(\$1,748,524)</u> | <u>(\$61,297)</u> |
| <u>Other Financing Sources (Uses):</u> | | | |
| Operating Transfers In | \$11,692 | \$1,703,527 | \$1,715,219 |
| Operating Transfers Out | (\$1,703,527) | (\$11,692) | (\$1,715,219) |
| <u>Excess Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u> | <u>(\$4,607)</u> | <u>(\$56,690)</u> | <u>(\$61,297)</u> |
| <u>Beginning Fund Balance</u> | <u>\$801,658</u> | <u>\$496,332</u> | <u>\$1,297,991</u> |
| <u>Ending Fund Balance</u> | <u>\$797,051</u> | <u>\$439,643</u> | <u>\$1,236,694</u> |
| <u>Reconciliation to Statement of Activities, change in Net Position:</u> | | | |
| Net Change in Fund Balances - Above | | | (\$61,297) |
| Delinquent taxes are recognized as revenue in the period for which levied in the Government-Wide financial statements, but are recorded as unearned revenue (a liability) in governmental funds | | | (\$3,805) |
| Governmental funds report capital outlays as expenditures, while in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense | | | \$246,012 |
| Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. | | | (\$381,286) |
| Bond Proceeds are not treated as Revenue in the Government-Wide financial statements, bond repayments are not treated as Expenditures in the Government-Wide financial statements. | | | |
| This amount represents bond proceeds, net of bond repayments | | | \$104,886 |
| <u>Change in Net Position of Governmental Activities</u> | | | <u>(\$95,490)</u> |

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF BROOKSVILLE, MAINE
STATEMENT OF FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2014

(Exhibit V)

| | <u>Assets</u> | <u>Nonexpendable</u> |
|---|---------------------|----------------------|
| Cash & Cash Equivalents | | \$78,880 |
| <u>Total Assets</u> | | <u>\$78,880</u> |
| | <u>Liabilities</u> | |
| Due to Other Funds | | \$467 |
| <u>Total Liabilities</u> | | <u>\$467</u> |
| | <u>Net Position</u> | |
| Reserved for Endowments | | \$64,547 |
| Unrestricted | | \$13,866 |
| <u>Total Net Position</u> | | <u>\$78,413</u> |
| <u>Total Liabilities & Net Position</u> | | <u>\$78,880</u> |

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF BROOKSVILLE, MAINE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2014

(Exhibit VI)

| | <u>Nonexpendable</u> |
|-------------------------------|------------------------|
| <u>Additions</u> | |
| Perpetual Care Received | \$0 |
| Investment Earnings | \$260 |
| <u>Total Additions</u> | <u>\$260</u> |
| <u>Reductions</u> | |
| Cemetery Care | \$467 |
| <u>Total Reductions</u> | <u>\$467</u> |
| <u>Net Change</u> | <u>(\$207)</u> |
| <u>Beginning Net Position</u> | <u>\$78,620</u> |
| <u>Ending Net Position</u> | <u><u>\$78,413</u></u> |

The Notes to the Financial Statements are an Integral Part of this Statement.



Paul Venno with Great-Grandmother Lucy (Bakeman) Cousins and sister Anne (Venno) Fontaine

TOWN OF BROOKSVILLE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Town of Brooksville, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

A. Financial Reporting Entity

The accompanying financial statements present the government of the Town of Brooksville, Maine which is identified based upon the criteria identified in Governmental Accounting Standards Board (GASB) Statement 14, *The Financial Reporting Entity*. The Town is governed under a Administrative Assistant/Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, police and fire protection, health and sanitation, highways and bridges and education. The financial statements include all operations of the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and statement of activities) report information on all of the nonfiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the Town's programs are excluded from the government-wide statements. The material effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants are recognized as revenue as soon as all eligibility requirements have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, are recorded only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports unearned revenue on its governmental fund financial statements. Unearned revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

The Town reports the following major governmental funds:

The general fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The special revenue funds account for specific projects or programs such as the school department and school reserve funds, fire truck and public works reserves and recreational reserves.

Permanent funds are used to account for assets held in a perpetuity and therefore cannot be used to support the Town's own programs, but the investment earnings may be used for designated purposes.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, fines and forfeitures, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities and Net Position or Fund Balance

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of one year or less from the date of acquisition. These investments are not specifically identified with any one fund.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which State of Maine Statutes authorize them to invest in.

Investments are carried at fair market value. Income from investments held by the individual funds are recorded in the respective funds as it is earned (if applicable).

Accounts Receivable and Payable

All material receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

| <u>Assets</u> | <u>Years</u> |
|----------------------------|--------------|
| Buildings and Improvements | 20-50 |
| Infrastructure | 10-50 |
| Equipment | 5-20 |

Interfund Receivable and Payables

Interfund receivables and payables arise from interfund transactions and are recorded by all funds effected in the period in which transactions are executed.

Accumulated Unpaid Vacation and Sick Leave

Employees are granted vacation and sick leave in varying amounts based on length of service. The value of accumulated vacation and sick leave at June 30 for the school department employees is recorded on the financial statements.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business type activities or proprietary fund type financial statements. In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources.

Governmental Fund Balances

The Town has implemented GASB Statement No 54 which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to observe constraints imposed upon the use of its resources reported in governmental funds. As such, the Town has identified December 31, 2014 fund balances on the balance sheet as follows:

| | <u>General Fund</u> | <u>Other Governmental</u> | <u>Total</u> |
|-------------------------------|-------------------------|-------------------------------|--------------|
| <u>Restricted</u> | | | |
| Education Fund | | \$247,132 | \$247,132 |
| State Road Assistance | \$48,496 | | \$48,496 |
| Municipal Revenue Sharing | | \$367 | \$367 |
| <u>Committed</u> | | | |
| Town Reserves (Exhibit A-4) | | \$190,886 | \$190,886 |
| Health Insurance Opt-Out | \$21,664 | | \$21,664 |
| Septic System Replacements | | \$1,257 | \$1,257 |
| Comprehensive Plan | \$308 | | \$308 |
| Coastal Account | \$14,784 | | \$14,784 |
| Walker's Pond Landing | \$15 | | \$15 |
| School Debt Payment | \$39,795 | | \$39,795 |
| <u>Assigned</u> | | | |
| Public Service Building | \$2,960 | | \$2,960 |
| Public Service Building Flood | \$38,607 | | \$38,607 |
| Legal | \$8,540 | | \$8,540 |
| Insurances | \$5,944 | | \$5,944 |
| Employee Insurance | \$702 | | \$702 |
| Computer & Software | \$190 | | \$190 |
| Code Enforcement | \$3,575 | | \$3,575 |
| Fire Department | \$1,199 | | \$1,199 |
| Fire Department - Hepatitis | \$2,023 | | \$2,023 |

| | <i>General Fund</i> | <i>Other Governmental</i> | <i>Total</i> |
|----------------------------|-------------------------|-------------------------------|--------------------|
| Planning Board | \$2,714 | | \$2,714 |
| Animal Control | \$1,084 | | \$1,084 |
| Town Roads | \$6,925 | | \$6,925 |
| Winter Roads | \$2,992 | | \$2,992 |
| Tarring | \$1,046 | | \$1,046 |
| Road Resurfacing | \$10,633 | | \$10,633 |
| Veteran's Graves | \$846 | | \$846 |
| Community Center | \$2,957 | | \$2,957 |
| Walker's Pond | \$1,926 | | \$1,926 |
| Public Access | \$35 | | \$35 |
| <u>Unassigned</u> | \$577,090 | | \$577,090 |
| <u>Total Fund Balances</u> | <u>\$797,051</u> | <u>\$439,643</u> | <u>\$1,236,694</u> |

The Town considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

Fund Balance

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of unrestricted fund balance represent tentative management plans that are subject to change.

Net Position

Net position is required to be classified into three components - invested in capital assets, net of related debt; restricted; and unrestricted. These classifications are defined as follows:

Invested in capital assets, net of related debt - This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted - This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$383,831 of restricted net position, of which enabling legislation restricts \$0.

Unrestricted - This component consists of net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectman level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

F. Endowments

In the permanent funds, there are established endowment funds of \$64,547 for cemetery purposes. The investment earnings of these funds are used for the specific purposes that the funds were established for and shall be paid out by order of those persons responsible for administering the funds. State law directs that, subject to the intent of a donor expressed in the gift instrument, an institution may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established.

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Deposits and Investments

Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions authorized by Maine State Statutes. The Town requires that, at the time funds are deposited, there is collateral in place to cover the deposits in excess of the FDIC insurance limits.

State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

The financial institutions holding the Town's cash accounts are participating in the Federal Deposit Insurance Corporation (FDIC) program. For interest and non-interest bearing cash accounts, the Town's cash deposits, including certificates of deposit, are insured up to \$250,000 by the FDIC. In order to avoid exceeding the \$250,000 FDIC limits, the bank purchases additional collateral in order to collateralize those funds.

At year end, the carrying value of the Town's deposits was \$1,312,152 and the bank balance was \$1,363,924. The Town has no uninsured and uncollateralized deposits as of December 31, 2014.

Investments

At year end, the Town had no general fund investment balances. Generally, the Town's investing activities are managed under the custody of the Town Treasurer. Investing is performed in accordance with State Statutes. The Town may legally invest in U.S. Government securities and agencies, U.S. Government sponsored agencies and in bank repurchase agreements.

Custodial credit risk - for an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investment securities that are in the possession of an outside party. As a means of limiting its exposure to custodial credit risk, the Town requires that, at the time funds are invested, collateral for repurchase agreements be held in the Town's name by a custodial agent for the term of the agreement and investments in obligations of the United States or its agencies be held by the Federal Reserve.

Interest rate risk - As a means of limiting its exposure to fair value losses arising from rising interest rates, the Town invests in short-term investments held by a local banking institution.

Credit risk - credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town limits its investments to those authorized by Maine State Statutes, which authorize the Town to make deposits/investments in insured commercial banks, insured credit union and direct debt securities of the United States Government unless such an investment is expressly prohibited by law.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2014 and committed on May 30 2014. Interest of 7% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid twelve months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end are recorded as revenue. Accordingly, \$40,194 of the property taxes receivable have been classified as unearned tax revenue on the general fund balance sheet.

Note 4 - Capital Assets

Capital asset activity for the year ended December 31, 2014 was as follows:

| | <i>Beginning Balance</i> | <i>Increases</i> | <i>Decreases</i> | <i>Ending Balance</i> |
|--|------------------------------|---------------------------|-------------------|---------------------------|
| <i><u>Governmental Activities:</u></i> | | | | |
| <i><u>Capital assets not being depreciated</u></i> | | | | |
| Land | \$438,414 | | | \$438,414 |
| <i><u>Capital assets being depreciated</u></i> | | | | |
| Buildings and Improvements | \$2,668,856 | \$67,419 | | \$2,736,275 |
| Equipment | \$784,925 | \$78,843 | | \$863,768 |
| Infrastructure | \$10,362,949 | \$99,750 | | \$10,462,699 |
| <i>Total capital assets being depreciated</i> | <i>\$14,255,145</i> | <i>\$246,012</i> | <i>\$0</i> | <i>\$14,501,157</i> |
| <i><u>Less accumulated depreciation for</u></i> | | | | |
| Buildings and Improvements | \$942,511 | \$54,205 | | \$996,716 |
| Equipment | \$349,227 | \$45,853 | | \$395,080 |
| Infrastructure | \$6,120,118 | \$281,227 | | \$6,401,345 |
| <i>Total accumulated depreciation</i> | <i>\$7,411,855</i> | <i>\$381,286</i> | <i>\$0</i> | <i>\$7,793,141</i> |
| <i>Net capital assets being depreciated</i> | <i>\$6,843,289</i> | <i>(\$135,274)</i> | <i>\$0</i> | <i>\$6,708,016</i> |
| <i><u>Governmental Activities</u></i> | | | | |
| <i><u>Capital Assets, net</u></i> | <i><u>\$6,843,289</u></i> | <i><u>(\$135,274)</u></i> | <i><u>\$0</u></i> | <i><u>\$6,708,016</u></i> |

Depreciation expense was charged to functions/programs of the primary government as follows:

| | |
|--|------------------|
| <i><u>Governmental Activities</u></i> | |
| General Government | \$16,693 |
| Public Safety | \$19,002 |
| Education | \$53,977 |
| Recreation | \$1,726 |
| Public Transportation, including depreciation of general infrastructure assets | \$289,888 |
| Total Depreciation Expense - Governmental Activities | <u>\$381,286</u> |

Note 5 - Long-Term Debt

The following is a summary of Long-Term Debt transactions for the Town for the year ended December 31, 2014:

| | |
|---|-------------------------|
| <i><u>Long-Term Debt January 1,</u></i> | <i>\$349,794</i> |
| <i><u>Long-Term Debt Issued</u></i> | <i>\$105,708</i> |
| <i><u>Long-Term Debt Retired</u></i> | <i>(\$210,594)</i> |
| <i><u>Long-Term Debt December 31,</u></i> | <i><u>\$244,909</u></i> |

The Town of Brooksville entered into a revolving loan fund with Maine Municipal Bond Bank for the purpose of performing school renovations. The debt is for ten years with interest at 0%. The annual payment totals \$79,589. The loan is structured is structured as a draw down loan with the total funds of \$1,069,237 being held by Bangor Savings Bank. Of this total funding, \$254,003 has been forgiven, leaving total debt service of \$815,234. The outstanding balance at December 31, 2014, was \$81,523.

In 2006, the Town of Brooksville applied for an additional \$36,344 as part of the revolving loan fund with the Maine Municipal Bond Bank, bringing the total funding of the project to \$1,105,581. Of this amount, \$7,269 was forgiven, bringing the total amount forgiven to \$261,271, leaving total debt service of \$844,309. This additional amount follows the same terms of the original loan - ten years with 0% interest. The balance at December 31, 2014 was \$5,815.

In 2011, the Town of Brooksville entered into a general obligation bond with the Bar Harbor Banking & Trust Company for the purpose of acquiring a fire truck. The debt is for five years with interest at 3.00%. The annual principal payment is \$34,000. The outstanding balance at December 31, 2014, was \$68,000.

In 2014, the Town of Brooksville entered into a capital lease agreement with Gorham Leasing Group for the purpose of acquiring a loader / backhoe. The debt is for five years with interest at 3.38%. Monthly payments of \$1,572.31 are made on the agreement. The outstanding balance at December 31, 2014, was \$80,262.

In 2014, the Town of Brooksville entered into a capital lease agreement with Gorham Leasing Group for the purpose of acquiring a school bus. The debt is for two years with interest at 2.70%. Annual payments of \$9,559 are made on the agreement. The outstanding balance at December 31, 2014, was \$9,308. Presented below is a summary of debt service requirements:

| <i>Year</i> | <i>Principal</i> | <i>Interest</i> | <i>Total</i> |
|-------------|------------------|-----------------|------------------|
| 2015 | \$144,410 | \$4,743 | \$149,153 |
| 2016 | \$53,887 | \$2,908 | \$56,795 |
| 2017 | \$17,563 | \$1,305 | \$18,868 |
| 2018 | \$18,166 | \$702 | \$18,868 |
| 2019 | \$10,883 | \$123 | \$11,006 |
| | <u>\$244,909</u> | <u>\$9,781</u> | <u>\$254,690</u> |

Note 6 - Participation in Public Entity Risk Pool

The Town participates in Public Entity Risk Pools for the purposes of Workers Compensation, Property and Liability Insurance and Unemployment Compensation. The Public Entity Risk Pool is administered by the Maine Municipal Association. The Public Entity Risk Pools were established for the purposes of lowering costs for members and for developing specific programs to control losses. Members pay annual premiums to the Maine Municipal Association for participation in the respective programs.

The Town is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries municipal and commercial insurance. The Town is not aware of any material actual or potential claim liabilities which should be recorded at December 31, 2014.

Note 7 - Pending Litigation

According to management, there are no matters that would result in material adverse losses, claims or assessments against the Town of Brooksville, Maine through the date of the audit report.

Note 8 - Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. At December 31, 2014, the offsetting receivable and payable balances were \$252,880. \$247,132 of the balance represents school department funds which are constantly being collected and disbursed by the general fund on behalf of the school.

Note 9 - Defined Benefit Employee Pension Plan

Most employees of the School Department participate in the Maine Public Employees Retirement System. The Maine Public Employees Retirement System is a multiple-employer, cost-sharing pension plan. Benefits provided by the Maine Public Employees Retirement System arise from employee and employer contributions determined on a statutory actuarial reserve basis. School Department employees are eligible for normal retirement at age 60, provided that they have 25 years of service credited under the System. School Department employees over age 60 who become permanently disabled receive normal retirement benefits. School Department employees under the age of 60 who become permanently disabled receive 2/3 of their average final compensation, reduced by other forms of disability benefits received.

School Department employees contribute 7.65% of their salaries to the Retirement System while the School Department's share is the responsibility of the State of Maine. The School is responsible for the employer contributions of 2.65% and for employees paid with Federal funds. The cost of these benefits is charged to the applicable Federally funded program. The School Department's total earnings covered by the program were \$503,270 for the fiscal year ended June 30, 2014. Employee contributions totaled \$38,500. Employer contributions made to the pooled account by the State, estimated at a rate of 13.03% are \$64,802. Employer contributions made by the School Department totaled \$14,139. A financial report for the Maine Public Employees Retirement System can be obtained at: Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333-0046.

TOWN OF BROOKSVILLE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

(Exhibit VII)

| | <i>Original Budget</i> | <i>Final Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|----------------------------|-------------------------|--------------------|---|
| <u>Revenues:</u> | | | | |
| Tax Revenues | \$2,422,704 | \$2,422,704 | \$2,421,406 | (\$1,298) |
| Excise Taxes | \$171,699 | \$171,699 | \$200,323 | \$28,624 |
| State Subsidies | \$0 | \$0 | \$3,464 | \$3,464 |
| Sale of Tax Acquired Property | \$0 | \$0 | \$18,352 | \$18,352 |
| Local Sources | \$0 | \$0 | \$421 | \$421 |
| Interest Earned | \$0 | \$0 | \$2,405 | \$2,405 |
| Interest on Delinquent Taxes | \$0 | \$0 | \$4,821 | \$4,821 |
| <u>Total Revenues</u> | <u>\$2,594,403</u> | <u>\$2,594,403</u> | <u>\$2,651,193</u> | <u>\$56,789</u> |
| <u>Expenditures (Net of Department Revenues):</u> | | | | |
| General Government | \$244,199 | \$244,199 | \$215,819 | \$28,380 |
| Protection | \$59,274 | \$59,274 | \$49,473 | \$9,801 |
| Health & Sanitation | \$102,823 | \$102,823 | \$100,228 | \$2,595 |
| Public Transportation | \$321,000 | \$321,000 | \$340,242 | (\$19,242) |
| Public Assistance | \$4,000 | \$4,000 | \$805 | \$3,195 |
| Recreation | \$12,400 | \$12,400 | \$7,697 | \$4,703 |
| Donations | \$21,050 | \$21,050 | \$40,897 | (\$19,847) |
| Assessments and Debt Service | \$277,823 | \$277,823 | \$208,804 | \$69,019 |
| <u>Total Expenditures</u> | <u>\$1,042,569</u> | <u>\$1,042,569</u> | <u>\$963,965</u> | <u>\$78,603</u> |
| <u>Excess Revenues Over Expenditures</u> | <u>\$1,551,835</u> | <u>\$1,551,835</u> | <u>\$1,687,227</u> | <u>\$135,393</u> |
| <u>Other Financing Sources (Uses):</u> | | | | |
| Operating Transfers In | \$11,692 | \$11,692 | \$11,692 | \$0 |
| Operating Transfers Out | (\$1,703,527) | (\$1,703,527) | (\$1,703,527) | \$0 |
| <u>Excess Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u> | <u>(\$140,000)</u> | <u>(\$140,000)</u> | <u>(\$4,607)</u> | <u>\$135,393</u> |
| <u>Beginning Fund Balances</u> | <u>\$801,658</u> | <u>\$801,658</u> | <u>\$801,658</u> | <u>\$0</u> |
| <u>Ending Fund Balances</u> | <u>\$661,658</u> | <u>\$661,658</u> | <u>\$797,051</u> | <u>\$135,393</u> |

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2014

(Exhibit A-1, Page 1 of 3)

| <i>Department</i> | <i>Beginning Balance</i> | <i>Approp- riations</i> | <i>Departmental Revenues</i> | <i>Total Available</i> | <i>Expenditures/ Transfers Out</i> | <i>Lapsed Unexpended (Overdraft)</i> | <i>Ending Balance</i> |
|------------------------------------|------------------------------|-----------------------------|----------------------------------|----------------------------|--|--|---------------------------|
| <i>General Government:</i> | | | | | | | |
| Administration | | \$105,000 | \$295 | \$105,295 | \$106,706 | (\$1,410) | |
| Public Service Building | \$10,471 | \$20,000 | \$32 | \$30,503 | \$27,543 | \$0 | \$2,960 |
| Public Service Building Roof | \$25,000 | \$43,000 | | \$68,000 | \$67,419 | \$581 | |
| Public Service Building Flood | | | \$50,154 | \$50,154 | \$11,547 | \$0 | \$38,607 |
| Maine Municipal Association | | \$2,424 | | \$2,424 | \$2,424 | \$0 | |
| Hancock County Planning | | \$775 | | \$775 | \$775 | \$0 | |
| Town Legal | \$7,412 | \$2,500 | | \$9,912 | \$1,372 | \$0 | \$8,540 |
| Assessing | | \$9,500 | | \$9,500 | \$7,455 | \$2,045 | |
| Social Security & Medicare | | \$13,000 | \$39 | \$13,039 | \$12,240 | \$799 | |
| Insurances | \$6,456 | \$15,000 | \$797 | \$22,253 | \$16,310 | \$0 | \$5,944 |
| Employee Insurance | \$354 | | \$18,251 | \$18,606 | \$17,904 | \$0 | \$702 |
| Health Insurance Opt-Out | | \$28,000 | | \$28,000 | \$6,336 | \$0 | \$21,664 |
| Computer & Software | \$631 | | \$159 | \$790 | \$600 | \$0 | \$190 |
| Code Enforcement/Planning | \$5,493 | \$5,000 | \$1,853 | \$12,346 | \$8,770 | \$0 | \$3,575 |
| Planning Board | \$2,714 | | | \$2,714 | | \$0 | \$2,714 |
| Comprehensive Plan | \$308 | | | \$308 | | \$0 | \$308 |
| | <u>\$58,838</u> | <u>\$244,199</u> | <u>\$71,581</u> | <u>\$374,618</u> | <u>\$287,400</u> | <u>\$2,014</u> | <u>\$85,204</u> |
| <i>Public Safety:</i> | | | | | | | |
| Volunteer Fire Department | (\$8,440) | \$41,164 | | \$32,725 | \$31,525 | \$0 | \$1,199 |
| BVFD Hepatitis Account | \$1,523 | \$500 | | \$2,023 | | \$0 | \$2,023 |
| Fire Truck Reserve | | \$10,000 | | \$10,000 | \$10,000 | \$0 | |
| Peninsula Ambulance Corp | | \$11,610 | | \$11,610 | \$11,610 | \$0 | |
| Animal Control | \$1,501 | \$1,000 | \$474 | \$2,975 | \$1,892 | \$0 | \$1,084 |
| Street Lights | | \$5,000 | | \$5,000 | \$4,920 | \$80 | |
| | <u>(\$5,415)</u> | <u>\$69,274</u> | <u>\$474</u> | <u>\$64,333</u> | <u>\$59,947</u> | <u>\$80</u> | <u>\$4,306</u> |
| <i>Health & Sanitation:</i> | | | | | | | |
| Blue Hill / Surry Transfer Station | | \$95,323 | | \$95,323 | \$95,323 | \$0 | |
| Septic Waste Disposal | | \$7,500 | | \$7,500 | \$4,905 | \$2,595 | |
| | <u>\$0</u> | <u>\$102,823</u> | <u>\$0</u> | <u>\$102,823</u> | <u>\$100,228</u> | <u>\$2,595</u> | <u>\$0</u> |

TOWN OF BROOKSVILLE, MAINE

(Exhibit A-1, Page 2 of 3)

SCHEDULE OF DEPARTMENTAL OPERATIONS - (CONTINUED)FOR THE YEAR ENDED DECEMBER 31, 2014

| <u>Department</u> | <u>Beginning Balance</u> | <u>Approp- riations</u> | <u>Departmental Revenues</u> | <u>Total Available</u> | <u>Expenditures/ Transfers Out</u> | <u>Lapsed Unexpended (Overdraft)</u> | <u>Ending Balance</u> |
|-----------------------------------|------------------------------|-----------------------------|----------------------------------|----------------------------|--|--|---------------------------|
| <u>Public Transportation:</u> | | | | | | | |
| Highways & Bridges | \$3,690 | \$54,000 | \$361 | \$58,051 | \$51,126 | \$0 | \$6,925 |
| Winter Roads | \$14,604 | \$225,000 | \$6,924 | \$246,528 | \$243,536 | \$0 | \$2,992 |
| Tarring Town Roads | \$1,574 | \$2,000 | | \$3,574 | \$2,527 | \$0 | \$1,046 |
| Road Resurfacing | \$10,383 | \$100,000 | | \$110,383 | \$99,750 | \$0 | \$10,633 |
| Sand / Salt Shed Reserve | | \$10,000 | | \$10,000 | \$10,000 | \$0 | |
| Urban/Rural Initiative Program | \$59,084 | | \$49,412 | \$108,496 | \$60,000 | \$0 | \$48,496 |
| | \$89,334 | \$391,000 | \$56,697 | \$537,031 | \$466,939 | \$0 | \$70,093 |
| <u>Donations</u> | | | | | | | |
| Brooksville Library | \$20,000 | \$5,000 | | \$25,000 | \$25,000 | \$0 | |
| WHCA | | \$1,000 | | \$1,000 | \$1,000 | \$0 | |
| WIC | | \$525 | | \$525 | \$525 | \$0 | |
| Downeast YMCA | | \$1,000 | | \$1,000 | \$1,000 | \$0 | |
| Hancock County Homecare | | \$4,025 | | \$4,025 | \$4,025 | \$0 | |
| Downeast Horizons | | \$250 | | \$250 | \$250 | \$0 | |
| Hospice of Hancock County | | \$600 | | \$600 | \$600 | \$0 | |
| Eastern Area on Aging | | \$1,825 | | \$1,825 | \$1,825 | \$0 | |
| Tree of Life | | \$425 | | \$425 | \$425 | \$0 | |
| Blue Hill Society Aid to Children | | \$2,500 | | \$2,500 | \$2,500 | \$0 | |
| Brooksville Friends & Neighbors | | \$400 | | \$400 | \$400 | \$0 | |
| Lifeflight | | \$100 | | \$100 | \$100 | \$0 | |
| Penobscot East Resource Center | | \$100 | | \$100 | \$100 | \$0 | |
| Community Health & Counseling | | \$225 | | \$225 | \$225 | \$0 | |
| Chamber of Commerce | | \$75 | | \$75 | \$75 | \$0 | |
| Cemetery Care | | \$3,000 | | \$3,000 | \$2,847 | \$153 | |
| Veteran's Graves | \$846 | | | \$846 | | \$0 | \$846 |
| | \$20,846 | \$21,050 | \$0 | \$41,896 | \$40,897 | \$153 | \$846 |
| <u>Public Assistance</u> | | | | | | | |
| General Assistance | | \$4,000 | | \$4,000 | \$805 | \$3,195 | |
| | \$0 | \$4,000 | \$0 | \$4,000 | \$805 | \$3,195 | \$0 |

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS - (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2014

(Exhibit A-1, Page 3 of 3)

| <u>Department</u> | <u>Beginning Balance</u> | <u>Approp- riations</u> | <u>Departmental Revenues</u> | <u>Total Available</u> | <u>Expenditures/ Transfers Out</u> | <u>Lapsed Unexpended (Overdraft)</u> | <u>Ending Balance</u> |
|---------------------------------------|------------------------------|-----------------------------|----------------------------------|----------------------------|--|--|---------------------------|
| <u>Recreation</u> | | | | | | | |
| Community Center | \$2,741 | \$7,200 | | \$9,941 | \$6,984 | \$0 | \$2,957 |
| Athletic Field | | \$4,500 | | \$4,500 | \$4,500 | \$0 | |
| Bicentennial Celebration | | \$1,000 | | \$1,000 | \$1,000 | \$0 | |
| Walker's Pond Access | \$1,926 | | | \$1,926 | | \$0 | \$1,926 |
| Walker's Pond Landing | \$8,815 | \$6,200 | | \$15,015 | \$15,000 | \$0 | \$15 |
| Public Access | \$35 | | | \$35 | | \$0 | \$35 |
| Coastal Account | \$1,497 | \$4,000 | \$47,385 | \$52,882 | \$38,098 | \$0 | \$14,784 |
| | \$15,014 | \$22,900 | \$47,385 | \$85,300 | \$65,583 | \$0 | \$19,717 |
| <u>Assessments & Debt Service</u> | | | | | | | |
| School Debt Payment | \$39,795 | | | \$39,795 | | \$0 | \$39,795 |
| Fire Truck Loan | | \$38,000 | | \$38,000 | \$35,973 | \$2,027 | |
| Tax Anticipation Note Interest | | \$5,000 | | \$5,000 | | \$5,000 | |
| County Tax | | \$171,041 | | \$171,041 | \$171,041 | (\$0) | |
| County 911 | | \$1,789 | | \$1,789 | \$1,789 | \$0 | |
| Overlay | | \$61,992 | | \$61,992 | \$0 | \$61,992 | |
| | \$39,795 | \$277,823 | \$0 | \$317,617 | \$208,804 | \$69,019 | \$39,795 |
| <u>Education</u> | | | | | | | |
| School Department | | \$1,673,027 | | \$1,673,027 | \$1,673,027 | \$0 | |
| <u>TOTALS</u> | <u>\$218,413</u> | <u>\$2,806,096</u> | <u>\$176,137</u> | <u>\$3,200,645</u> | <u>\$2,903,629</u> | <u>\$77,055</u> | <u>\$219,960</u> |

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2014

(Exhibit A-2)

| | | |
|---|-----------|------------------|
| <u>Beginning Unassigned Fund Balance</u> | | \$583,245 |
| <u>Additions:</u> | | |
| Lapsed Accounts (Exhibit A-1) | \$77,055 | |
| Decrease in Unearned Tax Revenue | \$3,805 | |
| Excise Taxes (Net of Appropriated Revenue) | \$28,624 | |
| Sale of Tax Acquired Property | \$18,352 | |
| Interest Earned | \$2,405 | |
| Interest on Delinquent Taxes | \$4,821 | |
| Tree Growth Reimbursement | \$2,822 | |
| Veteran's Reimbursement | \$297 | |
| Supplemental Taxes | \$2,928 | |
| Other Revenues | \$764 | |
| <u>Total Additions</u> | | \$141,875 |
| <u>Reductions:</u> | | |
| Appropriated Revenues | \$140,000 | |
| Homestead Reimbursement (Net of Appropriated Revenue) | \$5,128 | |
| Abatements | \$2,902 | |
| <u>Total Reductions</u> | | \$148,030 |
| <u>Ending Unassigned Fund Balance</u> | | <u>\$577,090</u> |

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2014

(Exhibit A-3)

| | |
|--|------------------------|
| <u>Total Taxable Valuation</u> | \$440,979,000 |
| Tax Rate per \$1,000 Valuation | <u>\$5.48</u> |
| <u>Tax Assessment</u> | \$2,416,565 |
| <u>Collections and Adjustments:</u> | |
| Cash Collections | \$2,377,749 |
| Supplemental Taxes | (\$2,928) |
| Abatements Granted | <u>\$2,815</u> |
| <u>Total Collections and Adjustments</u> | <u>\$2,377,636</u> |
| <u>Uncollected Taxes December 31</u> | <u><u>\$38,929</u></u> |



Barbara & Laura Gray, Rachel Cousins, Nellie Dyer and Viola & Eva Brown at Creek Church on Cape Rosier

TOWN OF BROOKSVILLE, MAINE

(Exhibit A-4)

SCHEDULE OF RESERVE FUNDS - GOVERNMENTAL FUNDSFOR THE YEAR ENDED DECEMBER 31, 2014

| | <i>Beginning Balance</i> | <i>Revenues</i> | <i>Expenditures</i> | <i>Transfers In/(Out)</i> | <i>Ending Balance</i> |
|------------------------------------|------------------------------|-----------------|---------------------|-------------------------------|---------------------------|
| <u>Reserve:</u> | | | | | |
| Sand / Salt Shed | \$43,491 | \$146 | | \$10,000 | \$53,636 |
| Athletic Field | \$672 | \$1,300 | \$4,875 | \$4,500 | \$1,597 |
| Mt. Rest Cemetery Care | \$5,298 | \$14 | \$5,000 | | \$312 |
| Fire Truck | \$20,554 | \$70 | | \$10,000 | \$30,624 |
| Harbor Boat & Dinghy | \$5,562 | \$18 | | | \$5,580 |
| Float Replacement | \$30,456 | \$102 | | \$5,000 | \$35,558 |
| Bicentennial Celebration | \$2,124 | \$2 | | \$1,000 | \$3,126 |
| School Construction | \$6,186 | | \$1,934 | | \$4,251 |
| School Building Reserve - Upstarts | \$56,017 | \$185 | | | \$56,202 |
| <u>Total Revenues</u> | <u>\$170,359</u> | <u>\$1,837</u> | <u>\$11,809</u> | <u>\$30,500</u> | <u>\$190,886</u> |

TOWN OF BROOKSVILLE, MAINE
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS
DECEMBER 31, 2014

(Exhibit B-1)

| | <u>Municipal Revenue Sharing</u> | <u>School Department</u> | <u>Town Reserves</u> | <u>Septic Program</u> | <u>Total Other Governmental</u> |
|--|--|------------------------------|--------------------------|---------------------------|---|
| <u>Assets & Other Debits</u> | | | | | |
| Cash & Cash Equivalents | | | \$185,038 | \$9,156 | \$194,195 |
| Accounts Receivable | | | | \$81 | \$81 |
| Due From Other Funds | \$367 | \$247,132 | \$5,848 | | \$253,347 |
| <u>Total Assets</u> | <u>\$367</u> | <u>\$247,132</u> | <u>\$190,886</u> | <u>\$9,238</u> | <u>\$447,624</u> |
| <u>Liabilities & Fund Balances</u> | | | | | |
| <u>Liabilities:</u> | | | | | |
| Due to Other Funds | | | | \$254 | \$254 |
| Unearned Revenue | | | | \$7,727 | \$7,727 |
| <u>Total Liabilities</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$7,981</u> | <u>\$7,981</u> |
| <u>Fund Balances:</u> | | | | | |
| Restricted | \$367 | \$247,132 | | | \$247,499 |
| Committed | | | \$190,886 | \$1,257 | \$192,144 |
| <u>Total Fund Balances</u> | <u>\$367</u> | <u>\$247,132</u> | <u>\$190,886</u> | <u>\$1,257</u> | <u>\$439,643</u> |
| <u>Total Liabilities & Fund Balances</u> | <u>\$367</u> | <u>\$247,132</u> | <u>\$190,886</u> | <u>\$9,238</u> | <u>\$447,624</u> |

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF BROOKSVILLE, MAINE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

(Exhibit B-2)

| | <i>Municipal Revenue Sharing</i> | <i>School Department</i> | <i>Town Reserves</i> | <i>Septic Program</i> | <i>Total Other Governmental</i> |
|--|--|------------------------------|--------------------------|---------------------------|---|
| <u>Revenues:</u> | | | | | |
| State Subsidies | \$12,059 | \$110,964 | | | \$123,023 |
| Program Revenues | | | \$1,300 | | \$1,300 |
| Interest Earned | | | \$537 | \$30 | \$567 |
| <u>Total Revenues</u> | <u>\$12,059</u> | <u>\$110,964</u> | <u>\$1,837</u> | <u>\$30</u> | <u>\$124,890</u> |
| <u>Expenditures:</u> | | | | | |
| Education | | \$1,861,605 | | | \$1,861,605 |
| Reserves (Exhibit A-4) | | | \$11,809 | | \$11,809 |
| <u>Total Expenditures</u> | <u>\$0</u> | <u>\$1,861,605</u> | <u>\$11,809</u> | <u>\$0</u> | <u>\$1,873,414</u> |
| <u>Excess of Revenues Over Expenditures</u> | <u>\$12,059</u> | <u>(\$1,750,641)</u> | <u>(\$9,972)</u> | <u>\$30</u> | <u>(\$1,748,524)</u> |
| <u>Other Financing Sources (Uses)</u> | | | | | |
| Operating Transfers In | | \$1,673,027 | \$30,500 | | \$1,703,527 |
| Operating Transfers Out | (\$11,692) | | | | (\$11,692) |
| <u>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u> | <u>\$367</u> | <u>(\$77,614)</u> | <u>\$20,528</u> | <u>\$30</u> | <u>(\$56,690)</u> |
| <u>Beginning Fund Balance</u> | <u>\$0</u> | <u>\$324,747</u> | <u>\$170,359</u> | <u>\$1,227</u> | <u>\$496,332</u> |
| <u>Ending Fund Balance</u> | <u>\$367</u> | <u>\$247,132</u> | <u>\$190,886</u> | <u>\$1,257</u> | <u>\$439,643</u> |

The Notes to the Financial Statements are an Integral Part of this Statement.

**2014 Town of Brooksville
ASSESSORS' CERTIFICATION OF ASSESSMENT**

WE HEREBY CERTIFY that the pages herein, numbered from 1 to 222 inclusive, contain a list and valuation of Estates, Real and Personal, liable to be taxed in the Municipality of *Brooksville* for State, County, District, and Municipal Taxes for the fiscal year 01/01/14 to 12/31/14 as they existed on the first day of April 2014.

IN WITNESS THEREOF, we have hereunto set our hands at Brooksville, Maine, this 30th day of May , 2014.

*John H Gray, Chairman
Darrell F Fowler
Richard M Bakeman*

2014 MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine Municipality of Brooksville County of Hancock .
To Yvonne Redman, Tax Collector of Brooksville.

In the name of the State of Maine you are hereby required to collect of each person named in the list herewith committed to you the amount set down on said list as payable by that person.

ASSESSMENTS

| | | |
|---|------------------|------------------------|
| 1. County Tax | \$ 171,041.24 | |
| 2. Municipal Appropriation | 528,336.30 | |
| 3. TIF financing plan amount | 0.00 | |
| 4. School/ Education Appropriation | \$1,673,027.01 | |
| 5. Overlay (Not to exceed 5% of Net Assessment) | <u>61,991.99</u> | |
| 6. Total Assessments | | <u>\$ 2,434,396.54</u> |

DEDUCTIONS

| | | |
|--|---------------------|-------------------------------|
| 7. State Municipal Revenue Sharing | \$ 11,692.38 | |
| 8. Homestead Reimbursement | 6,137.60 | |
| 9. BETE Reimbursement | 1.64 | |
| 10. Other Revenues | <u>0.00</u> | |
| 11. Total Deductions | <u>\$ 17,831.62</u> | |
| 12. Net Assessment for Commitment (Line 6 minus line 11) | | <u>\$ 2,416,564.92</u> |

CERTIFICATE OF COMMITMENT

To Yvonne Redman, The Collector of the Municipality of Brooksville, aforesaid.

Herewith are committed to you true lists of the assessments of the Estates of the persons wherein named; you are to levy and collect the same, of each one their respective amount, therein set down, of the sum total of \$2,416,564.92 (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Given under our hands this 05/30/14.

John H Gray , Chairman
Darrell Fowler
Richard M Bakeman
Assessors of Brooksville

You are to pay to Freida Peasley, the Municipal Treasurer, or to any successor in office, the taxes herewith committed, paying on the last day of each month all money collected by you, and you are to complete and make an account of your collections of the whole sum on or before 10/31/14.

In case of the neglect of any person to pay the sum required by said list until after 10/31/14; you will add interest to so much thereof as remains unpaid at the rate of 7.00 percent per annum, commencing 11/01/14 to the time of payment, and collect the same with the tax remaining unpaid.

Given under our hands, as provided by a legal vote of the Municipality and Warrants received pursuant to the Laws of the State of Maine, this 05/30/14.

John H Gray , Chairman
Darrell Fowler
Richard M Bakeman
Assessors of Brooksville

Complete in Duplicate - File Original with Tax Collector/ File Copy in Valuation Book

CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER

Title 36 MRSA s 712

State of Maine

County of Hancock, ss.

We hereby certify that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Brooksville for the fiscal year 01/01/14 to 12/31/14, at 5.48 mils on the dollar, on a total taxable valuation of \$440,979,000.00

ASSESSMENTS

| | | |
|---|------------------|------------------------|
| 1. County Tax | \$ 171,041.24 | |
| 2. Municipal Appropriation | 528,336.30 | |
| 3. TIF financing plan amount | 0.00 | |
| 4. School/ Education Appropriation | \$1,673,027.01 | |
| 5. Overlay (Not to exceed 5% of Net Assessment) | <u>61,991.99</u> | |
| 6. Total Assessments | | <u>\$ 2,434,396.54</u> |

DEDUCTIONS

| | | |
|--|---------------------|------------------------|
| 7. State Municipal Revenue Sharing | \$ 11,692.38 | |
| 8. Homestead Reimbursement | 6,137.60 | |
| 9. BETE Reimbursement | 1.64 | |
| 10. Other Revenues | <u>0.00</u> | |
| 11. Total Deductions | <u>\$ 17,831.62</u> | |
| 12. Net Assessment for Commitment (Line 6 minus line 11) | | <u>\$ 2,416,564.92</u> |

Lists of all the same we have committed to Yvonne Redman, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Freida Peasley, Municipal Treasurer of said Municipality, or the successor in office, on or before such date, or dates, as provided by legal vote on the Municipality and warrants received pursuant to the laws of the State of Maine.(Title 36, MRSA, section 712)

Given under our hands this 30th day of May, 2014.

John H Gray , Chairman
Darrell Fowler
Richard M Bakeman
Assessors of Brooksville

TAX COLLECTOR'S REPORT

COLLECTIONS

| | |
|------------------------------|-----------------------|
| PROPERTY TAX RECEIPTS | \$2,419,255.34 |
|------------------------------|-----------------------|

| | |
|----------------------|----------------|
| 2013 | \$40,630.88 |
| 2014 | \$2,377,125.88 |
| INTEREST | \$1,440.17 |
| MAIL AND DEMAND FEES | \$58.41 |

| | |
|----------------------|---------------------|
| AUTO RECEIPTS | \$190,837.99 |
|----------------------|---------------------|

| | |
|---------------|--------------|
| EXCISE | \$190,696.99 |
| TRANSFER FEES | \$141.00 |

| | |
|----------------------|-------------------|
| BOAT RECEIPTS | \$9,286.67 |
|----------------------|-------------------|

| | |
|--------|------------|
| EXCISE | \$9,286.67 |
|--------|------------|

| | |
|-------------------------------|-----------------------|
| TOTAL 2014 COLLECTIONS | \$2,619,380.00 |
|-------------------------------|-----------------------|

2014 PROPERTY TAX SUMMARY

| | | |
|---------------|----------------|-----------------------|
| COMMITMENT | \$2,416,564.87 | |
| SUPPLEMENTALS | \$500.00 | |
| ABATEMENT | \$0.00 | |
| | | \$2,417,064.87 |

| | | |
|-------------|----------------|-----------------------|
| COLLECTED | \$2,377,960.86 | |
| UNCOLLECTED | \$39,104.01 | |
| | | \$2,417,064.87 |

RESPECTFULLY SUBMITTED,

YVONNE REDMAN
TAX COLLECTOR

2014 UNCOLLECTED TAXES

| Name | Uncollected Tax |
|---|-----------------|
| Altman, John | \$265.98 |
| Altman, John | \$500.00 |
| Bailey, Steven & Braham, Allison, | \$340.31 |
| Bartlett, Walter Scott | \$4,777.82 |
| Bates, Kelly S. | \$845.02 |
| Bears, Patricia A. Smith | \$234.00 |
| Bears, Patricia Smith | \$471.83 |
| Bears, Patricia Smith | \$1,033.53 |
| Black, Lisa M. | \$329.35 |
| Blodgett, Jonathan R. & | \$752.40 |
| Campbell, Robert L. Jr. | \$767.75 |
| Cassis, Ruth M. & Larry B. | \$1,640.16 |
| Clifford, Daron A | \$1,008.87 |
| Closson, Richard | \$697.60 |
| Cooper, Thomas O, Sr & Cooper, | \$509.64 |
| Dejoy, Joshua J. | \$351.27 |
| Dennison, Mark W | \$648.83 |
| Edwards, Douglas H., Bartlett, | \$242.22 |
| Fay, Michael J. & Susan D. | \$418.12 |
| Fowler, Jeremy | \$338.66 |
| Fowler, Thomas (Heirs) | \$984.76 |
| Gates, Beatrix | \$960.64 |
| Gibson, John C, Trustee | \$3,974.64 |
| Hale, Calvin | \$955.71 |
| Hale, Jamie | \$764.46 |
| Hopkins, Lisa J | \$1,577.14 |
| Johnson, Katherine K, Trustee | \$3,717.63 |
| Keegstra, Eric | \$267.97 |
| Lamborn, Arthur H., Jr. | \$1,178.75 |
| Lebel, Fred | \$887.76 |
| Lincoln, Darcie Hutchins, Roland | \$2,000.00 |
| Macy, Kassondra L. | \$195.64 |
| Mcdonald, Robert R & Eaton, | \$422.51 |
| Mirolli, Gene A. | \$955.71 |
| * Noble, Christopher & Christine Farrow | \$447.17 |
| Osborn, Russell M & Margaret P | \$1,025.77 |
| Perkins, Melanie | \$251.53 |
| Phipps, Robert H & Diane | \$393.09 |
| Reynolds, James | \$135.59 |

| | |
|----------------------------|--------------------|
| * Ryan, Timothy J. | \$327.16 |
| Wilbur, Seth | \$240.02 |
| Zuerner, Peter F & Bishop, | \$1,037.36 |
| TOTAL | \$38,874.37 |

* Denotes taxes paid in full after December 31, 2014

West Brooksville Primary School -



Back Row: Manley Babson, Donald Blodgett, Warren Gray, Malcolm Dodge
 Front Row: Herbert Varnum, Marie Babbidge (Gross), Myrtle Tapley, Madeline Babbidge (Dow)

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|---|------------|----------|--------|---------|----------|
| 4/9/14 GRAY, NANCY J | 76,300 | 22,000 | 0 | 98,300 | 538.68 |
| 9 BLAKEPOINT ROAD REALTY TRUST | 454,600 | 39,300 | 0 | 493,900 | 2,706.57 |
| ABERIZK, CAROL F., TRUSTEE | 160,600 | 122,400 | 0 | 283,000 | 1,550.84 |
| ACER PENN LLC | 598,600 | 10,800 | 0 | 609,400 | 3,339.51 |
| ACKERMAN, RICHARD H & BARBARA | 252,700 | 360,800 | 0 | 613,500 | 3,361.98 |
| ADAM, JOE & NORMA | 182,200 | 141,700 | 0 | 323,900 | 1,774.97 |
| ALLEN, JOAN CLAPP & ERIC W.(TRUST) | 293,300 | 120,000 | 0 | 413,300 | 2,264.88 |
| ALLEN, JOHN WAYNE | 37,800 | 0 | 0 | 37,800 | 207.14 |
| ALLEN, KERMIT P. & SPENCER | 3,400 | 0 | 0 | 3,400 | 18.63 |
| ALLEN, NANCY | 218,000 | 140,300 | 10,000 | 348,300 | 1,908.68 |
| ALLEN, SARAH N & POHLE, WILLIAM B | 371,000 | 213,700 | 0 | 584,700 | 3,204.16 |
| ALLEN, SPENCER & SUSAN & ALLEN, BRANDON R | 7,400 | 0 | 0 | 7,400 | 40.55 |
| ALLEN, SPENCER & SUSAN & ALLEN, BRANDON R | 59,300 | 107,200 | 0 | 166,500 | 912.42 |
| ALLEN, SPENCER K. | 4,200 | 0 | 0 | 4,200 | 23.02 |
| ALLEN, SPENCER K. | 7,700 | 0 | 0 | 7,700 | 42.20 |
| ALLEN, SPENCER K. | 59,900 | 218,700 | 10,000 | 268,600 | 1,471.93 |
| ALLENS PROPERTIES, INC. | 0 | 275,100 | 0 | 275,100 | 1,507.55 |
| ALT, MARYANNE F. & NORMAN C. | 226,100 | 227,600 | 0 | 453,700 | 2,486.28 |
| ALTMAN, JOHN | 142,000 | 268,900 | 0 | 410,900 | 500.00 |
| ALTMAN, JOHN | 142,000 | 268,900 | 0 | 410,900 | 2,251.73 |
| ANDERSON, DAVID LLOYD & JANET L | 217,000 | 244,000 | 0 | 461,000 | 2,526.28 |
| ANDREWS, BRENT A. & KATHRYN R. | 48,900 | 184,400 | 10,000 | 223,300 | 1,223.68 |
| ANDREWS, JERRY A. & EDNA J. | 47,700 | 0 | 0 | 47,700 | 261.40 |
| ANDREWS, JERRY A. & EDNA J. | 76,400 | 27,800 | 0 | 104,200 | 571.02 |
| ANDREWS, JERRY A. & EDNA J. | 223,000 | 108,300 | 26,000 | 305,300 | 1,673.04 |
| ANDREWS, KEITH & MARY ELLEN | 30,200 | 0 | 0 | 30,200 | 165.50 |
| ANDREWS, KEITH & MARY ELLEN | 54,500 | 81,300 | 10,000 | 125,800 | 689.38 |
| ASHMORE, JOHN (LIFE ESTATE) | 35,800 | 9,000 | 26,000 | 18,800 | 103.02 |
| ASTBURY, TRACI B & LANCE | 83,700 | 203,200 | 10,000 | 276,900 | 1,517.41 |
| AUSTIN, BRUCE A | 60,300 | 128,400 | 10,000 | 178,700 | 979.28 |
| AUSTIN, DAVID | 55,000 | 0 | 0 | 55,000 | 301.40 |
| AUSTIN, DAVID | 56,200 | 108,300 | 0 | 164,500 | 901.46 |
| AUSTIN, DAVID & DEVLIN, JOSEPH | 41,600 | 0 | 0 | 41,600 | 227.97 |
| AUSTIN, DAVID B. & LOIS E. | 46,900 | 72,500 | 26,000 | 93,400 | 511.83 |
| AUSTIN, GERALD W. | 44,900 | 77,400 | 0 | 122,300 | 670.20 |
| AUSTIN, HELEN E.(LIFE ESTATE) | 43,700 | 60,600 | 10,000 | 94,300 | 516.76 |
| AWASOS | 172,400 | 87,100 | 0 | 259,500 | 1,422.06 |
| AYER, ROBERT M. | 3,500 | 0 | 0 | 3,500 | 19.18 |
| AYER, ROBERT M. | 674,300 | 166,100 | 10,000 | 830,400 | 4,550.59 |
| BABSON, SHERRIS L | 120,700 | 102,200 | 10,000 | 212,900 | 1,166.69 |
| BABSON, SHERRIS L. | 25,900 | 10,900 | 0 | 36,800 | 201.66 |
| BAILEY, STEVEN & BRAHAM, ALLISON, DR | 42,500 | 29,600 | 10,000 | 62,100 | 340.31 |
| BAKEMAN JR., JOHN F. | 40,900 | 23,600 | 0 | 64,500 | 353.46 |
| BAKEMAN, DOROTHY D | 373,500 | 90,500 | 26,000 | 438,000 | 2,400.24 |
| BAKEMAN, JOHN JR. | 41,000 | 141,200 | 10,000 | 172,200 | 943.66 |
| BAKEMAN, RICHARD | 101,000 | 0 | 0 | 101,000 | 553.48 |
| BAKEMAN, RICHARD & DORIS | 15,700 | 0 | 0 | 15,700 | 86.04 |
| BAKEMAN, RICHARD & DORIS G. | 6,300 | 0 | 0 | 6,300 | 34.52 |
| BAKEMAN, RICHARD & DORIS G. | 35,400 | 0 | 0 | 35,400 | 193.99 |
| BAKEMAN, RICHARD & DORIS G. | 129,400 | 153,900 | 10,000 | 273,300 | 1,497.68 |
| BAKEMAN, RICHARD M | 14,000 | 0 | 0 | 14,000 | 76.72 |
| BAKEMAN, RICHARD M & DORIS G | 70,200 | 0 | 0 | 70,200 | 384.70 |
| BAKEMAN, RICHARD M, & DORIS G | 18,000 | 0 | 0 | 18,000 | 98.64 |
| BAKEMAN, RICHARD M. & DORIS G. | 36,400 | 0 | 0 | 36,400 | 199.47 |
| BAKEMAN, RICHARD M. & DORIS G. | 89,500 | 47,700 | 0 | 137,200 | 751.86 |
| BAKEMAN, ROBERT V. | 54,700 | 129,100 | 10,000 | 173,800 | 952.42 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|-------------------------------------|------------|----------|--------|-----------|-----------|
| BANA, CORA K | 669,700 | 137,400 | 0 | 807,100 | 4,422.91 |
| BANCROFT-CLAPP FAMILY CORP | 905,400 | 96,300 | 0 | 1,001,700 | 5,489.32 |
| BANCROFT-CLAPP FAMILY CORPORATION | 29,000 | 0 | 0 | 29,000 | 158.92 |
| BANCROFT-CLAPP FAMILY CORPORATION | 32,200 | 0 | 0 | 32,200 | 176.46 |
| BANCROFT-CLAPP FAMILY CORPORATION | 44,500 | 0 | 0 | 44,500 | 243.86 |
| BANCROFT-CLAPP FAMILY CORPORATION | 214,100 | 0 | 0 | 214,100 | 1,173.27 |
| BANCROFT-CLAPP FAMILY CORPORATION | 214,100 | 0 | 0 | 214,100 | 1,173.27 |
| BANCROFT-CLAPP FAMILY CORPORATION | 1,106,800 | 0 | 0 | 1,106,800 | 6,065.26 |
| BANK SERVICE DEPARTMENT, INC. | 623,300 | 0 | 0 | 623,300 | 3,415.68 |
| BARTHELMAN, ALAN | 237,900 | 0 | 0 | 237,900 | 1,303.69 |
| BARTHELMAN, WILLIAM B. | 235,600 | 68,100 | 0 | 303,700 | 1,664.28 |
| BARTHOLOW, PETER B | 246,600 | 648,900 | 0 | 895,500 | 4,907.34 |
| BARTLETT, WALTER SCOTT (TRUSTEE) | 2,601,000 | 0 | 0 | 2,601,000 | 14,253.48 |
| BATES, CHRISTOPHER W | 8,200 | 0 | 0 | 8,200 | 44.94 |
| BATES, CHRISTOPHER W & STEPHANIE A | 116,100 | 31,900 | 10,000 | 138,000 | 756.24 |
| BATES, CHRISTOPHER W. | 9,500 | 9,300 | 0 | 18,800 | 103.02 |
| BATES, DONALD L. | 42,700 | 0 | 0 | 42,700 | 234.00 |
| BATES, DONALD L. & NANCY P. | 65,700 | 0 | 0 | 65,700 | 360.04 |
| BATES, KELLY S. | 67,500 | 86,700 | 0 | 154,200 | 845.02 |
| BATES, MURRAY | 58,500 | 27,200 | 0 | 85,700 | 469.64 |
| BATT, THOMAS ALAN & DAVIS, GALEN | 5,700 | 0 | 0 | 5,700 | 31.24 |
| BATT, THOMAS ALAN & DAVIS, GALEN | 60,800 | 105,200 | 0 | 166,000 | 909.68 |
| BAYSIDE PROP. OF BROOKSVILLE, | 188,700 | 24,700 | 0 | 213,400 | 1,169.43 |
| BAYSIDE PROP. OF BROOKSVILLE, | 483,000 | 186,100 | 0 | 669,100 | 3,666.67 |
| BEAL A. LOWEN REVOCABLE TRUST | 116,600 | 0 | 0 | 116,600 | 638.97 |
| BEAL A. LOWEN REVOCABLE TRUST | 128,000 | 0 | 0 | 128,000 | 701.44 |
| BEAL A. LOWEN REVOCABLE TRUST | 171,400 | 0 | 0 | 171,400 | 939.27 |
| BEAL A. LOWEN REVOCABLE TRUST | 171,700 | 0 | 0 | 171,700 | 940.92 |
| BEAL A. LOWEN REVOCABLE TRUST | 171,900 | 0 | 0 | 171,900 | 942.01 |
| BEAL A. LOWEN REVOCABLE TRUST | 248,600 | 292,500 | 0 | 541,100 | 2,965.23 |
| BEARS, PATRICIA A. SMITH | 41,900 | 800 | 0 | 42,700 | 234.00 |
| BEARS, PATRICIA SMITH | 73,500 | 115,100 | 0 | 188,600 | 1,033.53 |
| BEARS, PATRICIA SMITH | 83,400 | 2,700 | 0 | 86,100 | 471.83 |
| BECK, DIANA J | 53,000 | 78,500 | 10,000 | 121,500 | 665.82 |
| BECK, LINDA C. | 124,400 | 0 | 0 | 124,400 | 681.71 |
| BECK, LINDA C. | 298,800 | 354,700 | 0 | 653,500 | 3,581.18 |
| BEDFORD, SHERI HOUP | 94,000 | 0 | 0 | 94,000 | 515.12 |
| BEESON, OTLEY V. & SHARON | 48,200 | 91,400 | 10,000 | 129,600 | 710.21 |
| BELL FAMILY CEMETERY TRUST, | 124,300 | 0 | 0 | 124,300 | 681.16 |
| BELL FAMILY CEMETERY TRUST, | 244,800 | 147,200 | 0 | 392,000 | 2,148.16 |
| BELL, GEORGE O, JR | 57,600 | 130,600 | 10,000 | 178,200 | 976.54 |
| BENNER, DAVID A. | 67,500 | 109,200 | 0 | 176,700 | 968.32 |
| BENOIT, RICHARD & SARAH | 63,700 | 158,400 | 0 | 222,100 | 1,217.11 |
| BERNAL, MICHAEL J & DEBORAH A | 28,700 | 86,200 | 0 | 114,900 | 629.65 |
| BESSETT, ELIZABETH & KIRBY, ROGER | 45,000 | 7,500 | 0 | 52,500 | 287.70 |
| BESSETTE, ELIZABETH & KIRBY, ROGER | 440,200 | 130,600 | 0 | 570,800 | 3,127.98 |
| BEST FAMILY REALTY TRUST | 507,200 | 84,600 | 0 | 591,800 | 3,243.06 |
| BETTS,DANA W & MARSHA C | 45,600 | 37,800 | 10,000 | 73,400 | 402.23 |
| BETZ, ANDRE R | 1,054,200 | 540,200 | 0 | 1,594,400 | 8,737.31 |
| BHYC- BUCKS HARBOR YACHT CLUB | 681,300 | 103,100 | 0 | 784,400 | 4,298.51 |
| BHYC, LLC | 575,900 | 61,000 | 0 | 636,900 | 3,490.21 |
| BICKNELL,JULIA L | 356,600 | 0 | 0 | 356,600 | 1,954.17 |
| BIGELOW, TALMAN | 26,600 | 0 | 0 | 26,600 | 145.77 |
| BILLINGS, MERTON C & JANICE M | 41,700 | 26,700 | 26,000 | 42,400 | 232.35 |
| BISHOP, DONALD C, TRUSTEE | 151,700 | 329,000 | 0 | 480,700 | 2,634.24 |
| BLACK DOG REAL ESTATE HOLDINGS, LLC | 374,600 | 0 | 0 | 374,600 | 2,052.81 |
| BLACK DOG REAL ESTATE HOLDINGS, LLC | 1,620,900 | 918,400 | 0 | 2,539,300 | 13,915.36 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|--|------------|----------|--------|---------|----------|
| BLACK, BOYD & JOUETTE | 56,300 | 162,400 | 10,000 | 208,700 | 1,143.68 |
| BLACK, BOYD A | 4,200 | 5,000 | 0 | 9,200 | 50.42 |
| BLACK, DANA | 47,400 | 11,400 | 0 | 58,800 | 322.22 |
| BLACK, DARIN R | 64,800 | 41,100 | 0 | 105,900 | 580.33 |
| BLACK, EDWARD M. | 38,000 | 2,000 | 0 | 40,000 | 219.20 |
| BLACK, EDWARD M. & ANNE B. | 51,300 | 111,400 | 10,000 | 152,700 | 836.80 |
| BLACK, ERLINE ET AL | 72,700 | 41,300 | 10,000 | 104,000 | 569.92 |
| BLACK, ERNEST M. & PATRICIA ANN | 119,300 | 130,300 | 26,000 | 223,600 | 1,225.33 |
| BLACK, FLORENE(TRUSTEE) | 380,500 | 159,600 | 0 | 540,100 | 2,959.75 |
| BLACK, LEE & DAWSON, MICHELLE R | 88,700 | 17,300 | 10,000 | 96,000 | 526.08 |
| BLACK, LEWIS F. | 12,200 | 0 | 0 | 12,200 | 66.86 |
| BLACK, LEWIS F. | 60,800 | 1,000 | 0 | 61,800 | 338.66 |
| BLACK, LISA M | 51,300 | 48,600 | 0 | 99,900 | 547.45 |
| BLACK, LISA M. | 37,400 | 32,700 | 10,000 | 60,100 | 329.35 |
| BLACK, MIRIAM F | 107,700 | 63,600 | 10,000 | 161,300 | 883.92 |
| BLACK, STACEY | 59,000 | 29,900 | 10,000 | 78,900 | 432.37 |
| BLAKE, BILLIE JO | 0 | 4,700 | 0 | 4,700 | 25.76 |
| BLAKE, BOBBIE JO | 43,000 | 5,300 | 0 | 48,300 | 264.68 |
| BLAKE, MARK & SUSAN | 30,500 | 5,200 | 0 | 35,700 | 195.64 |
| BLAKE, MARK E & SUSAN S | 48,400 | 37,400 | 0 | 85,800 | 470.18 |
| BLAKE, MARK E. & SUSAN G. | 35,600 | 42,500 | 10,000 | 68,100 | 373.19 |
| BLAKE, MARK E. & SUSAN J. | 59,700 | 10,800 | 0 | 70,500 | 386.34 |
| BLAKE, MELVIN & BLAKE-CHAPMAN, BARBARA | 45,100 | 88,600 | 0 | 133,700 | 732.68 |
| BLAKE, MELVIN & HELEN | 123,900 | 0 | 0 | 123,900 | 678.97 |
| BLAKE, MELVIN C. & HELEN M. | 21,900 | 0 | 0 | 21,900 | 120.01 |
| BLAKE, MELVIN C. & HELEN M. | 54,400 | 93,500 | 10,000 | 137,900 | 755.69 |
| BLAKE, PATRICIA J & WILLIAM F,JR, TRUSTEES | 285,400 | 323,800 | 0 | 609,200 | 3,338.42 |
| BLAKE, PENNY M. | 36,800 | 65,800 | 10,000 | 92,600 | 507.45 |
| BLAKE, SALLY | 0 | 3,500 | 0 | 3,500 | 19.18 |
| BLANCO, RAMON & ANNE SOPHIE GADENNE- | 608,300 | 225,800 | 0 | 834,100 | 4,570.87 |
| BLANDFORD, JERRY | 19,000 | 0 | 0 | 19,000 | 104.12 |
| BLANDFORD, JERRY | 55,800 | 118,700 | 0 | 174,500 | 956.26 |
| BLODGETT, DENIS | 700 | 0 | 0 | 700 | 3.84 |
| BLODGETT, DENIS H. | 1,700 | 0 | 0 | 1,700 | 9.32 |
| BLODGETT, DENIS H. | 10,000 | 9,900 | 0 | 19,900 | 109.05 |
| BLODGETT, DENIS H. | 69,100 | 159,600 | 0 | 228,700 | 1,253.28 |
| BLODGETT, EDSON & SARAH G.(TRUSTEES) | 89,600 | 131,700 | 26,000 | 195,300 | 1,070.24 |
| BLODGETT, EDSON B.& SARAH G.(TRSTEEES) | 14,400 | 0 | 0 | 14,400 | 78.91 |
| BLODGETT, JONATHAN R. & JEANETTE M. | 62,600 | 74,700 | 0 | 137,300 | 752.40 |
| BLODGETT, WILLIAM & MYERS, HENRY TIC | 62,800 | 0 | 0 | 62,800 | 344.14 |
| BLOOM, JOSEPH | 13,600 | 0 | 0 | 13,600 | 74.53 |
| BLOOM, JOSEPH | 14,400 | 0 | 0 | 14,400 | 78.91 |
| BLOOM, JOSEPH | 20,500 | 0 | 0 | 20,500 | 112.34 |
| BLUE HILL HERITAGE TRUST | 800 | 0 | 0 | 800 | 4.38 |
| BLUE HILL HERITAGE TRUST | 2,300 | 0 | 0 | 2,300 | 12.60 |
| BLUE HILL HERITAGE TRUST | 2,700 | 0 | 0 | 2,700 | 14.80 |
| BLUE HILL HERITAGE TRUST | 5,900 | 0 | 0 | 5,900 | 32.33 |
| BLUE HILL HERITAGE TRUST | 13,500 | 0 | 0 | 13,500 | 73.98 |
| BLUE HILL HERITAGE TRUST | 33,800 | 0 | 0 | 33,800 | 185.22 |
| BLUE HILL HERITAGE TRUST | 57,900 | 0 | 0 | 57,900 | 317.29 |
| BLUE HILL HERITAGE TRUST, | 3,700 | 0 | 0 | 3,700 | 20.28 |
| BLUE HILL HERITAGE TRUST, | 87,800 | 0 | 0 | 87,800 | 481.14 |
| BLUE HILL HERITAGE TRUST, INC | 16,600 | 0 | 0 | 16,600 | 90.97 |
| BOGYO, LOLA C | 45,000 | 99,600 | 0 | 144,600 | 792.41 |
| BORGES, L. J. & ROSEMARIE | 701,100 | 0 | 0 | 701,100 | 3,842.03 |
| BORING, JOHN K. | 103,300 | 0 | 0 | 103,300 | 566.08 |
| BORING, MARIAN K. | 246,300 | 123,600 | 0 | 369,900 | 2,027.05 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|-------------------------------------|------------|-----------|---------|-----------|-----------|
| BOSSI, ANNE C (TRUSTEE) | 102,100 | 11,400 | 0 | 113,500 | 621.98 |
| BOSSI, ANNE C (TRUSTEE) | 106,700 | 144,100 | 0 | 250,800 | 1,374.38 |
| BOWDEN, EVERETT (HEIRS) | 96,100 | 0 | 0 | 96,100 | 526.63 |
| BOWDEN, JACKIE LEA | 56,200 | 63,000 | 0 | 119,200 | 653.22 |
| BOWEN, ROBERT | 16,900 | 10,200 | 0 | 27,100 | 148.51 |
| BOYLE, JANE A (TRUSTEE) | 105,500 | 0 | 0 | 105,500 | 578.14 |
| BOYLE, JANE A (TRUSTEE) | 284,400 | 3,800 | 0 | 288,200 | 1,579.34 |
| BRACHE, GERALD R & SLAVEN, MERRILL | 35,800 | 51,500 | 0 | 87,300 | 478.40 |
| BRAINERD & LOOMIS, JOHN | 1,271,700 | 130,500 | 0 | 1,402,200 | 7,684.06 |
| BRAND, CURTIS | 129,200 | 111,900 | 0 | 241,100 | 1,321.23 |
| BRAND, ROBERT C, TRUSTEE | 352,300 | 26,800 | 0 | 379,100 | 2,077.47 |
| BREECE, LINDA Y | 1,005,500 | 70,600 | 0 | 1,076,100 | 5,897.03 |
| BRENNER, WAYNE E. & ELAINE F. | 801,700 | 1,947,900 | 0 | 2,749,600 | 15,067.81 |
| BRIDGES, ARNOLD | 72,000 | 89,800 | 0 | 161,800 | 886.66 |
| BRIDGES, CLARA & GRAY, DANNY | 57,800 | 0 | 0 | 57,800 | 316.74 |
| BRISKA, PATRICIA M.(TRUST) | 995,900 | 0 | 0 | 995,900 | 5,457.53 |
| BROKAW, BAYARD F & KERRY B | 122,500 | 170,800 | 0 | 293,300 | 1,607.28 |
| BROOKSVILLE (UNKNOWN) | 16,700 | 0 | 16,700 | 0 | 0.00 |
| BROOKSVILLE (UNKNOWN) | 45,500 | 0 | 45,500 | 0 | 0.00 |
| BROOKSVILLE (UNKNOWN) | 198,000 | 0 | 198,000 | 0 | 0.00 |
| BROOKSVILLE COMMUNITY CENTER | 81,300 | 164,300 | 245,600 | 0 | 0.00 |
| BROOKSVILLE ELEMENTARY SCHOOL | 74,300 | 841,700 | 916,000 | 0 | 0.00 |
| BROOKSVILLE HISTORICAL SOCIETY | 58,500 | 57,800 | 116,300 | 0 | 0.00 |
| BROOKSVILLE HISTORICAL SOCIETY | 68,600 | 102,700 | 171,300 | 0 | 0.00 |
| BROOKSVILLE TOWN LANDING | 167,300 | 0 | 167,300 | 0 | 0.00 |
| BROOKSVILLE VOLUNTEER FIRE DEPT | 26,400 | 0 | 26,400 | 0 | 0.00 |
| BROWN III, J. DORSEY | 59,400 | 0 | 0 | 59,400 | 325.51 |
| BROWN THROWBRIDGE PROPERTIES, LLC | 156,200 | 71,100 | 0 | 227,300 | 1,245.60 |
| BROWN, J. DORSEY & CHRISTINE | 1,833,800 | 486,100 | 0 | 2,319,900 | 12,713.05 |
| BROWN, JR., WILLARD W | 38,000 | 86,900 | 26,000 | 98,900 | 541.97 |
| BROWN, NANCY G. A. | 89,400 | 204,400 | 0 | 293,800 | 1,610.02 |
| BROWN, NANCY G. A. | 197,500 | 27,300 | 0 | 224,800 | 1,231.90 |
| BROWN, ROBERT P, JR & NANCY | 83,200 | 159,500 | 0 | 242,700 | 1,330.00 |
| BROWN, ROBERT P., JR. | 100 | 0 | 0 | 100 | 0.55 |
| BROWN, ROBERT P., JR. | 85,600 | 130,100 | 0 | 215,700 | 1,182.04 |
| BROWN, ROBERT P., JR. | 153,900 | 432,700 | 10,000 | 576,600 | 3,159.77 |
| BROWN, WILLARD W., JR. | 57,200 | 13,400 | 0 | 70,600 | 386.89 |
| BROWN, WILLARD, JR | 77,600 | 0 | 0 | 77,600 | 425.25 |
| BROWNELL, JR, RICHARD J. | 190,500 | 127,300 | 0 | 317,800 | 1,741.54 |
| BRUBAKER, BRETTEN | 8,300 | 0 | 0 | 8,300 | 45.48 |
| BRUBAKER, BRETTEN | 34,400 | 0 | 0 | 34,400 | 188.51 |
| BRUBAKER, BRETTEN | 37,100 | 38,000 | 10,000 | 65,100 | 356.75 |
| BRUNNER, ELIZABETH M. | 797,900 | 833,300 | 0 | 1,631,200 | 8,938.98 |
| BRYAN, GERALD W. | 49,700 | 187,700 | 10,000 | 227,400 | 1,246.15 |
| BUCKS DOCK, LLC | 617,000 | 255,100 | 0 | 872,100 | 4,779.11 |
| BUCKS HARBOR MARINE REAL ESTATE,LLC | 51,600 | 0 | 0 | 51,600 | 282.77 |
| BUCKS HARBOR MARINE REAL ESTATE,LLC | 222,400 | 50,100 | 0 | 272,500 | 1,493.30 |
| BUCKS HILL TRUST C/O | 109,400 | 68,300 | 0 | 177,700 | 973.80 |
| BURNHAM, CHARLES & BOMBA, DEBRA | 77,800 | 133,100 | 10,000 | 200,900 | 1,100.93 |
| BURT, ERNEST H & ALICE D (TRUSTEES) | 300 | 0 | 0 | 300 | 1.64 |
| BURT, ERNEST H ALICE D | 163,100 | 237,400 | 0 | 400,500 | 2,194.74 |
| BURT, WINSTON S. | 230,500 | 116,200 | 0 | 346,700 | 1,899.92 |
| BUTCHER, CATHERINE W & PFOHL, BEN | 233,900 | 32,300 | 0 | 266,200 | 1,458.78 |
| BUTLER, JOHN K, JR | 106,000 | 186,400 | 0 | 292,400 | 1,602.35 |
| BUTLER, KATHERINE | 61,200 | 0 | 0 | 61,200 | 335.38 |
| BUTLER, KATHERINE (TRUSTEE) | 89,600 | 0 | 0 | 89,600 | 491.01 |
| BYARS, CAROL | 45,900 | 71,700 | 0 | 117,600 | 644.45 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|---|------------|----------|---------|-----------|-----------|
| BYARS, CAROL L. | 212,000 | 7,600 | 0 | 219,600 | 1,203.41 |
| BYRNE, ROBIN K & RICHARD | 58,300 | 124,500 | 0 | 182,800 | 1,001.74 |
| CALDWELL, KATHLEEN C. | 35,800 | 71,800 | 0 | 107,600 | 589.65 |
| CALDWELL, KATHLEEN C. | 41,700 | 0 | 0 | 41,700 | 228.52 |
| CAMBRIDGE TRUST COMPANY (TRUSTEE) | 45,000 | 10,700 | 0 | 55,700 | 305.24 |
| CAMPBELL KEVIN & ANITA B | 13,000 | 0 | 0 | 13,000 | 71.24 |
| CAMPBELL, ROBERT L. JR. | 62,400 | 87,700 | 10,000 | 140,100 | 767.75 |
| CANFIELD, JANET & PLUFF, CLAYTON, JR | 210,600 | 0 | 0 | 210,600 | 1,154.09 |
| CANFIELD, JANET B. | 113,200 | 135,500 | 0 | 248,700 | 1,362.88 |
| CANFIELD, SCOTT & LEIGH, TRUSTEES | 48,400 | 55,300 | 0 | 103,700 | 568.28 |
| CANFIELD, SCOTT & LEIGH, TRUSTEES | 502,500 | 0 | 0 | 502,500 | 2,753.70 |
| CAPE ROSIER GRANGE HALL, | 18,600 | 51,500 | 70,100 | 0 | 0.00 |
| CAPE ROSIER UNITARIAN CHURCH | 63,400 | 43,800 | 107,200 | 0 | 0.00 |
| CARDOSO-VICENTE, MARITZA | 102,300 | 13,500 | 0 | 115,800 | 634.58 |
| CAREY, ROLPH D. | 48,200 | 106,400 | 0 | 154,600 | 847.21 |
| CARLSON, STEPHEN F. | 398,500 | 74,700 | 0 | 473,200 | 2,593.14 |
| CARRELL, DONALD & KAREN | 48,900 | 150,600 | 0 | 199,500 | 1,093.26 |
| CARRIVEAU, DIANE F. | 37,800 | 116,900 | 10,000 | 144,700 | 792.96 |
| CARTER, BECKY L | 46,900 | 27,500 | 0 | 74,400 | 407.71 |
| CARTER, CATHERINE PERKINS W/LE | 264,000 | 366,600 | 0 | 630,600 | 3,455.69 |
| CARTER, ROBERT B | 176,000 | 37,000 | 0 | 213,000 | 1,167.24 |
| CARTER, ROBERT B & CATHERINE P | 77,100 | 0 | 0 | 77,100 | 422.51 |
| CARTER, RONNA | 0 | 23,400 | 0 | 23,400 | 128.23 |
| CARTER, SANDRA A. | 31,500 | 24,400 | 10,000 | 45,900 | 251.53 |
| CASSATT, ROBERT K. FAMILY TRUST | 989,100 | 273,300 | 0 | 1,262,400 | 6,917.95 |
| CASSIDY, DANIEL | 246,200 | 48,700 | 0 | 294,900 | 1,616.05 |
| CASSIDY, DINA R. | 246,100 | 0 | 0 | 246,100 | 1,348.63 |
| CASSIS, RUTH M. & LARRY B. | 137,500 | 161,800 | 0 | 299,300 | 1,640.16 |
| CELEBRATION, LLC C/O SIMBERG, CHARLES A | 693,900 | 0 | 0 | 693,900 | 3,802.57 |
| CHAMOIS LLC | 102,000 | 0 | 0 | 102,000 | 558.96 |
| CHAMPLAIN CORPORATION | 595,800 | 0 | 0 | 595,800 | 3,264.98 |
| CHAMPLAIN CORPORATION | 1,437,300 | 0 | 0 | 1,437,300 | 7,876.40 |
| CHAPMAN, MARCIA W | 145,800 | 0 | 0 | 145,800 | 798.98 |
| CHASE, CARL A. | 1,175,400 | 298,100 | 10,000 | 1,463,500 | 8,019.98 |
| CHASE, CHARLES | 0 | 22,300 | 10,000 | 12,300 | 67.40 |
| CHASE, ERIC A & ALISON B | 82,700 | 149,800 | 0 | 232,500 | 1,274.10 |
| CHASE, ERIC A. & ALISON B. | 816,800 | 344,400 | 10,000 | 1,151,200 | 6,308.58 |
| CHASE, GEORGE A. & SAHL, LAUREN E. | 6,300 | 0 | 0 | 6,300 | 34.52 |
| CHASE, GEORGE A. & LAUREN E SAHL | 684,200 | 53,300 | 0 | 737,500 | 4,041.50 |
| CHASE, GEORGE W. III & KATHARINE W ETAL | 8,200 | 0 | 0 | 8,200 | 44.94 |
| CHASE, GEORGE W. III & KATHARINE W ETAL | 2,404,600 | 236,900 | 0 | 2,641,500 | 14,475.42 |
| CHASE, JOHANNA P. | 245,300 | 0 | 0 | 245,300 | 1,344.24 |
| CHASE, NIGEL | 63,000 | 159,100 | 0 | 222,100 | 1,217.11 |
| CHASE, PETER A & SOPHIE L SPURR | 351,900 | 99,000 | 10,000 | 440,900 | 2,416.13 |
| CHASE, PHILIP G. | 59,900 | 225,600 | 16,000 | 269,500 | 1,476.86 |
| CHATTERJEE, SAMPRIT & MARTHA J. | 292,500 | 230,500 | 0 | 523,000 | 2,866.04 |
| CHERINGTON, GRETCHEN | 388,300 | 145,800 | 0 | 534,100 | 2,926.87 |
| CHRIST, GUS D & SALLY S | 327,400 | 229,700 | 0 | 557,100 | 3,052.91 |
| CHRIST, GUS DINO & SALLY S. | 63,000 | 0 | 0 | 63,000 | 345.24 |
| CHURCHILL, ERIC | 0 | 3,200 | 0 | 3,200 | 17.54 |
| CHURCHILL, ERIC | 30,800 | 62,900 | 0 | 93,700 | 513.48 |
| CHURCHILL, THOMAS | 79,200 | 55,500 | 26,000 | 108,700 | 595.68 |
| CLANCY FAMILY LLC | 650,700 | 64,000 | 0 | 714,700 | 3,916.56 |
| CLAPP, ROBERT M | 198,900 | 318,200 | 0 | 517,100 | 2,833.71 |
| CLAPP, TROY A. | 42,400 | 0 | 0 | 42,400 | 232.35 |
| CLAPP-MORRIS, JODIE E. | 222,100 | 304,100 | 0 | 526,200 | 2,883.58 |
| CLARK, M HARRISON, JR. & SARAH A (TRSTES) | 681,800 | 278,600 | 10,000 | 950,400 | 5,208.19 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|---|------------|----------|-----------|-----------|----------|
| CLARK, M. HARRISON, JR., SARAH A, | 32,600 | 67,700 | 0 | 100,300 | 549.64 |
| CLEWS, MARGARET | 32,800 | 0 | 0 | 32,800 | 179.74 |
| CLIFFORD, AARON D & JOEL P | 363,500 | 52,100 | 0 | 415,600 | 2,277.49 |
| CLIFFORD, DARON A | 126,000 | 58,100 | 0 | 184,100 | 1,008.87 |
| CLIFFORD, EARL | 0 | 5,400 | 0 | 5,400 | 29.59 |
| CLIFFORD, EARL | 250,200 | 800 | 0 | 251,000 | 1,375.48 |
| CLIFFORD, EARL & GAYLE | 175,300 | 80,700 | 0 | 256,000 | 1,402.88 |
| CLIFFORD, EARL (LIFE ESTATE) | 155,800 | 77,700 | 10,000 | 223,500 | 1,224.78 |
| CLIFFORD, GAYLE M. | 159,200 | 261,900 | 0 | 421,100 | 2,307.63 |
| CLIFFORD, KATHERINE B. | 247,400 | 79,500 | 26,000 | 300,900 | 1,648.93 |
| CLIFFORD, P.D. (HEIRS) | 49,500 | 22,400 | 0 | 71,900 | 394.01 |
| CLIFFORD, PHILIP | 137,300 | 130,600 | 10,000 | 257,900 | 1,413.29 |
| CLIFFORD, PHILIP | 348,100 | 0 | 0 | 348,100 | 1,907.59 |
| CLIFFORD, RHODA J | 49,700 | 167,300 | 0 | 217,000 | 1,189.16 |
| CLIFFORD, TRACY & JOEL | 46,900 | 125,800 | 10,000 | 162,700 | 891.60 |
| CLOSSON, CARLTON L(HEIRS) & HELEN | 98,800 | 0 | 0 | 98,800 | 541.42 |
| CLOSSON, JOHN & LINDA | 76,700 | 126,200 | 10,000 | 192,900 | 1,057.09 |
| CLOSSON, MICHAEL | 60,800 | 140,700 | 10,000 | 191,500 | 1,049.42 |
| CLOSSON, MICHAEL, BENNET, MICHELLE & | 138,600 | 39,300 | 0 | 177,900 | 974.89 |
| CLOSSON, RICHARD | 75,900 | 51,400 | 0 | 127,300 | 697.60 |
| CLUFF, STEPHEN & KIM | 85,400 | 0 | 0 | 85,400 | 467.99 |
| COIT, CHARLES S. | 140,800 | 194,800 | 0 | 335,600 | 1,839.09 |
| COIT, ETHAN A.,BOOTH, JESSICA C. | 52,500 | 112,500 | 0 | 165,000 | 904.20 |
| COLBY FAMILY REALTY TRUST, | 597,600 | 174,000 | 0 | 771,600 | 4,228.37 |
| COLBY, EBEN & TARA | 481,500 | 428,000 | 0 | 909,500 | 4,984.06 |
| COLE, NANCY & RODEGAST, PETER | 383,400 | 3,000 | 0 | 386,400 | 2,117.47 |
| COLEMAN, ELIOT | 70,900 | 451,400 | 10,000 | 512,300 | 2,807.40 |
| COMMUNITY OF CHRIST | 1,536,400 | 482,700 | 2,019,100 | 0 | 0.00 |
| COMMUNITY PARTNERS OF HANCOCK CNTY, | 1,200 | 0 | 0 | 1,200 | 6.58 |
| COMMUNITY PARTNERS OF HANCOCK CNTY, | 1,500 | 0 | 0 | 1,500 | 8.22 |
| COMMUNITY PARTNERS OF HANCOCK CNTY | 94,000 | 238,200 | 0 | 332,200 | 1,820.46 |
| CONDON, CLARENCE III (TRUSTEE) | 825,300 | 242,900 | 0 | 1,068,200 | 5,853.74 |
| CONDON, DONALD & BRENDA | 10,100 | 0 | 0 | 10,100 | 55.35 |
| CONDON, DONALD & BRENDA | 114,300 | 0 | 0 | 114,300 | 626.36 |
| CONDON, DONALD & BRENDA | 237,000 | 148,700 | 10,000 | 375,700 | 2,058.84 |
| CONDON, DONALD & BRENDA | 316,200 | 0 | 0 | 316,200 | 1,732.78 |
| CONDON, HELEN J | 64,400 | 85,100 | 10,000 | 139,500 | 764.46 |
| CONDON, HELEN J & CONDON DONALD H | 12,400 | 0 | 0 | 12,400 | 67.95 |
| CONDON, JEFFREY E. | 66,000 | 122,000 | 0 | 188,000 | 1,030.24 |
| CONDON, PHILIP R & MARTHA S | 79,700 | 9,400 | 0 | 89,100 | 488.27 |
| CONDON, PHILIP R & MARTHA S | 99,000 | 0 | 0 | 99,000 | 542.52 |
| CONDON, PHILIP R & MARTHA S | 105,300 | 166,700 | 0 | 272,000 | 1,490.56 |
| CONDON, PHILIP R. & MARTHA S. | 63,300 | 101,000 | 10,000 | 154,300 | 845.56 |
| CONDON, RALPH (HEIRS) | 800 | 0 | 0 | 800 | 4.38 |
| CONDONS GARAGE, INC., | 98,800 | 35,700 | 0 | 134,500 | 737.06 |
| CONOVER, ROBERT CRAIG | 313,400 | 399,700 | 0 | 713,100 | 3,907.79 |
| COOMER, GLORIA E & DAVID, II | 38,000 | 0 | 0 | 38,000 | 208.24 |
| COOMER, GLORIA E & DAVID, II | 52,400 | 140,100 | 10,000 | 182,500 | 1,000.10 |
| COOPER, DAVID A & LITTLEFIELD, | 112,000 | 0 | 0 | 112,000 | 613.76 |
| COOPER, DONALD A & LITTLEFIELD, | 71,300 | 34,000 | 0 | 105,300 | 577.04 |
| COOPER, DONALD A & LITTLEFIELD, | 134,200 | 151,500 | 0 | 285,700 | 1,565.64 |
| COOPER, DONALD A & LITTLEFIELD, | 875,000 | 778,600 | 0 | 1,653,600 | 9,061.73 |
| COOPER, DONALD A & LITTLFIELD, | 509,100 | 0 | 0 | 509,100 | 2,789.87 |
| COOPER, THOMAS O, SR & COOPER, THOMAS O, JR | 53,600 | 49,400 | 10,000 | 93,000 | 509.64 |
| COPPAGE AMY J & BRILL CARL P | 47,500 | 92,100 | 0 | 139,600 | 765.01 |
| COSBY, N. GUY & HOUSTON, KAREN TRUSTEE | 257,200 | 4,600 | 0 | 261,800 | 1,434.66 |
| COUSAR, CHARLES D. | 264,700 | 258,600 | 0 | 523,300 | 2,867.68 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|---|------------|----------|--------|-----------|-----------|
| COUSINS, DEAN A. & CHERYL M. | 81,200 | 136,500 | 10,000 | 207,700 | 1,138.20 |
| COWAN, DOUGLAS F., TRUSTEE | 453,500 | 31,400 | 0 | 484,900 | 2,657.25 |
| COWAN, SOPHIE S., TRUSTEE | 848,000 | 96,200 | 0 | 944,200 | 5,174.22 |
| COX JR , ARCHIBALD | 353,900 | 228,300 | 0 | 582,200 | 3,190.46 |
| COX, ARCHIBALD, JR | 3,064,000 | 401,100 | 0 | 3,465,100 | 18,988.75 |
| COX, SARAH | 265,500 | 368,000 | 10,000 | 623,500 | 3,416.78 |
| CRANMER, MICHAEL W & SUSAN H | 50,500 | 124,600 | 0 | 175,100 | 959.55 |
| CRAVALHO, ERNEST G. | 214,300 | 687,600 | 0 | 901,900 | 4,942.41 |
| CROSBY, RICHARD W & TERESA | 48,400 | 91,600 | 10,000 | 130,000 | 712.40 |
| CROSS, CHARLES F | 26,900 | 34,500 | 0 | 61,400 | 336.47 |
| CURRIE, ALLAN D & LINDA J | 91,400 | 269,800 | 0 | 361,200 | 1,979.38 |
| CURTIS JR., PHILIP, MYRON & JANET | 504,600 | 293,100 | 0 | 797,700 | 4,371.40 |
| CURTIS, PETER & SNOW, ALLISON | 329,400 | 36,600 | 0 | 366,000 | 2,005.68 |
| CZERWINSKI, ERIC | 47,500 | 161,600 | 0 | 209,100 | 1,145.87 |
| CZERWINSKI, WALTER & JANICE | 61,000 | 17,000 | 0 | 78,000 | 427.44 |
| DABBS, RICHARD S. & MARGARET H. | 660,800 | 0 | 0 | 660,800 | 3,621.18 |
| DABBS, RICHARD S. & MARGARET H. | 772,200 | 0 | 0 | 772,200 | 4,231.66 |
| DALESSANDRO, NANCY & VAN DE WOUDE, M | 68,000 | 106,900 | 0 | 174,900 | 958.45 |
| DAVIDSON, PAUL & DIANE E. | 320,500 | 198,200 | 0 | 518,700 | 2,842.48 |
| DAVIS, JOEL P & RUTH H | 64,200 | 0 | 0 | 64,200 | 351.82 |
| DAVIS, JOEL P. & RUTH H. | 1,271,500 | 431,100 | 26,000 | 1,676,600 | 9,187.77 |
| DAVIS, MACKENZIE (TRUSTEE) | 1,469,700 | 285,900 | 0 | 1,755,600 | 9,620.69 |
| DAVISON, JEAN | 0 | 98,000 | 0 | 98,000 | 537.04 |
| DAY, JILL A | 51,300 | 163,200 | 10,000 | 204,500 | 1,120.66 |
| DEETJEN, PATRICIA B. & RUDOLPH, III & CLIFFORD (I | 699,600 | 210,000 | 0 | 909,600 | 4,984.61 |
| DEJOY, JOSHUA J. | 47,900 | 16,200 | 0 | 64,100 | 351.27 |
| DELANO, DALE C. TRUSTEE OF D.C.D. REV TST | 440,800 | 95,100 | 0 | 535,900 | 2,936.73 |
| DENAUT, JAMES A | 980,600 | 0 | 0 | 980,600 | 5,373.69 |
| DENNISON, MARK W | 49,400 | 79,000 | 10,000 | 118,400 | 648.83 |
| DEUTSCH, WILLIAM & PAVISH, MARIE | 221,600 | 139,800 | 0 | 361,400 | 1,980.47 |
| DEVAULT, DONALD L. | 75,200 | 13,500 | 0 | 88,700 | 486.08 |
| DEVAULT, DONALD L. & DOROTHY E. | 328,500 | 87,900 | 0 | 416,400 | 2,281.87 |
| DEXTER, EDWIN M. & OPAL | 5,400 | 0 | 0 | 5,400 | 29.59 |
| DIAMOND, PETER & JEANNE GAUDETTE | 38,800 | 67,200 | 10,000 | 96,000 | 526.08 |
| DIETRICH, DAVID M. & BARBARA | 710,000 | 267,900 | 0 | 977,900 | 5,358.89 |
| DIETRICH, MARY LOU | 165,500 | 21,300 | 10,000 | 176,800 | 968.86 |
| DINSMORE, RAYMOND G | 42,600 | 79,900 | 0 | 122,500 | 671.30 |
| DISCHINGER, H RUSSELL & MARTHA S | 374,700 | 313,800 | 10,000 | 678,500 | 3,718.18 |
| DISCHINGER, H. RUSSELL & MARTHA S. | 48,200 | 0 | 0 | 48,200 | 264.14 |
| DITULLIO, WILLIAM M. | 314,400 | 259,700 | 0 | 574,100 | 3,146.07 |
| DIXON, WENDY | 1,116,700 | 526,600 | 0 | 1,643,300 | 9,005.28 |
| DODGE, CHARLES L. & SUSANNE C. | 58,100 | 147,200 | 10,000 | 195,300 | 1,070.24 |
| DODGES POINT COMPANY | 334,300 | 241,700 | 0 | 576,000 | 3,156.48 |
| DOG ISLAND COMPANY, | 38,700 | 0 | 0 | 38,700 | 212.08 |
| DOG ISLAND COMPANY, | 876,400 | 138,000 | 0 | 1,014,400 | 5,558.91 |
| DOLLEY, JASON S. & JAMES & JOHN H. TRUSTEES | 64,800 | 95,200 | 0 | 160,000 | 876.80 |
| DONNELLY, TRACY, TRUSTEE | 63,100 | 69,900 | 0 | 133,000 | 728.84 |
| DONOVAN, MELINDA N., TRUSTEE (1/2 INT) | 363,500 | 287,300 | 0 | 650,800 | 3,566.38 |
| DOW, CAROLYN B. | 292,200 | 77,500 | 0 | 369,700 | 2,025.96 |
| DOW, CLIFFORD JAMES | 58,600 | 66,900 | 0 | 125,500 | 687.74 |
| DOW, LAWRENCE | 94,500 | 167,400 | 10,000 | 251,900 | 1,380.41 |
| DOW, LAWRENCE | 121,700 | 0 | 0 | 121,700 | 666.92 |
| DOW, LAWRENCE & NANCYLEE | 0 | 8,800 | 0 | 8,800 | 48.22 |
| DOWLER, ANTHONY & SUSAN | 57,400 | 25,500 | 0 | 82,900 | 454.29 |
| DOWNER, ALTON F. | 870,800 | 215,100 | 10,000 | 1,075,900 | 5,895.93 |
| DRURY, GEORGE F. & FINVOLA M. | 61,200 | 157,200 | 10,000 | 208,400 | 1,142.03 |
| DUFFY, MICHAEL & GERDA | 194,900 | 70,000 | 0 | 264,900 | 1,451.65 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|---|------------|----------|--------|-----------|-----------|
| DUFFY, SHAWN H | 39,800 | 136,700 | 0 | 176,500 | 967.22 |
| DULLNIG, JUDITH & JON F (TRUSTEES) | 67,000 | 277,000 | 0 | 344,000 | 1,885.12 |
| DUNCAN, SUSAN H & CHRISTOPHER | 106,800 | 0 | 0 | 106,800 | 585.26 |
| DUNCAN, SUSAN HYLANDER | 243,000 | 54,000 | 0 | 297,000 | 1,627.56 |
| DUNCOMBE, ELIZABETH | 67,200 | 111,200 | 0 | 178,400 | 977.63 |
| DUNHAM, EDITH | 61,500 | 212,900 | 0 | 274,400 | 1,503.71 |
| DYER, ALICE F. | 454,900 | 261,100 | 0 | 716,000 | 3,923.68 |
| DYER, BENJAMIN S & JENNIFER A | 53,000 | 155,400 | 10,000 | 198,400 | 1,087.23 |
| DYER, EVANGELINE E. | 18,000 | 0 | 0 | 18,000 | 98.64 |
| DYER, EVANGELINE E. | 33,700 | 5,000 | 0 | 38,700 | 212.08 |
| DYER, EVANGELINE E. | 54,600 | 167,400 | 0 | 222,000 | 1,216.56 |
| DYER, JENNIFER A. & AUSTIN, BRUCE A. | 16,900 | 2,600 | 0 | 19,500 | 106.86 |
| DYER, URSULA K. & DAVID F. | 46,600 | 95,900 | 26,000 | 116,500 | 638.42 |
| DZAMBA, ANNE O. | 102,100 | 209,500 | 0 | 311,600 | 1,707.57 |
| EATON, DWIGHT L. | 18,000 | 0 | 0 | 18,000 | 98.64 |
| EATON, DWIGHT L. | 22,000 | 19,400 | 0 | 41,400 | 226.87 |
| EATON, DWIGHT L. | 56,300 | 5,100 | 0 | 61,400 | 336.47 |
| EATON, DWIGHT L. | 291,900 | 178,000 | 10,000 | 459,900 | 2,520.25 |
| EBELING, PETER | 111,800 | 22,300 | 0 | 134,100 | 734.87 |
| EBELING, PETER & ANN M. | 106,300 | 291,200 | 10,000 | 387,500 | 2,123.50 |
| EDEN, LIANN | 529,000 | 55,000 | 0 | 584,000 | 3,200.32 |
| EDGEWOOD CEMETERY, | 45,600 | 800 | 46,400 | 0 | 0.00 |
| EDNA MORRIS LUND, LLC. | 381,300 | 112,300 | 0 | 493,600 | 2,704.93 |
| EDWARDS, DOUGLAS H., BARTLETT, W., EDW. | 44,200 | 0 | 0 | 44,200 | 242.22 |
| EDWARDS, GREGG M & JAMIE L | 42,300 | 0 | 0 | 42,300 | 231.80 |
| ELIZABETH & PHILIP RYAN | 1,127,300 | 646,300 | 0 | 1,773,600 | 9,719.33 |
| ELLIOT, FREDERICK G. & SUSANNA B. | 86,900 | 253,600 | 0 | 340,500 | 1,865.94 |
| ELLIS, ANN | 458,700 | 173,900 | 0 | 632,600 | 3,466.65 |
| EMANOVSKY, RICHARD W. & MARY E. | 61,000 | 146,700 | 10,000 | 197,700 | 1,083.40 |
| EMERA MAINE | 1,790,400 | 0 | 0 | 1,790,400 | 9,811.39 |
| EMERSON FAMILY, LLC | 2,534,800 | 346,800 | 0 | 2,881,600 | 15,791.17 |
| EMERSON, LAWRENCE J. | 24,400 | 0 | 0 | 24,400 | 133.71 |
| EMERSON, SAM & LINDA | 0 | 220,000 | 16,000 | 204,000 | 1,117.92 |
| EMERSON, SAMUEL S. & LINDA J. | 2,165,000 | 77,500 | 0 | 2,242,500 | 12,288.90 |
| EVANS, CHARLES & HILARY | 706,400 | 384,500 | 0 | 1,090,900 | 5,978.13 |
| EVANS, IAN H. | 250,400 | 242,600 | 0 | 493,000 | 2,701.64 |
| EVANS, JONATHAN C & SANDY W | 329,900 | 326,200 | 0 | 656,100 | 3,595.43 |
| EVANS, SPENCER, TRUSTEE | 178,400 | 200,600 | 10,000 | 369,000 | 2,022.12 |
| EVERGREEN CEMETERY ASSOCIATION | 10,200 | 0 | 10,200 | 0 | 0.00 |
| EWING, JULIE P. | 512,700 | 241,100 | 0 | 753,800 | 4,130.82 |
| EYSENBAACH, JAMES M. & MARGARET O. | 738,000 | 199,500 | 0 | 937,500 | 5,137.50 |
| EYSENBAACH, JOHN P. & JEANNE C, TRUSTEES | 258,200 | 526,400 | 10,000 | 774,600 | 4,244.81 |
| FAGAN, THOMAS B. & COLLEEN G. | 35,700 | 34,600 | 0 | 70,300 | 385.24 |
| FALADE, ELIZABETH A. Trustee | 427,500 | 192,400 | 0 | 619,900 | 3,397.05 |
| FANGEL, RONALD & KAIN, LAILA F. | 709,700 | 94,000 | 0 | 803,700 | 4,404.28 |
| FARR, PHILIP & PATRICIA | 45,000 | 113,200 | 10,000 | 148,200 | 812.14 |
| FARR, PHILIP & PATRICIA, SOMMER, | 20,200 | 0 | 0 | 20,200 | 110.70 |
| FARR, PHILIP & PATRICIA, SOMMER, | 41,000 | 0 | 0 | 41,000 | 224.68 |
| FASSNACHT, JOHN & ABIGAIL G | 53,600 | 98,400 | 0 | 152,000 | 832.96 |
| FAY, MICHAEL J. & SUSAN D. | 50,900 | 25,400 | 0 | 76,300 | 418.12 |
| FERRARA, ANNE W & ANTHONY | 54,200 | 158,200 | 0 | 212,400 | 1,163.95 |
| FISCHER, ANTHONY, JR & ROSEMARIE TRUSTEES | 239,200 | 63,300 | 0 | 302,500 | 1,657.70 |
| FISHER, ROBERT & BARBARA KOURAJIAN | 115,700 | 108,600 | 0 | 224,300 | 1,229.16 |
| FLOOD FAMILY HOLDINGS, LLC. | 479,600 | 175,100 | 0 | 654,700 | 3,587.76 |
| FONTAINE, PAUL A. & KRISTIN | 71,400 | 86,700 | 0 | 158,100 | 866.39 |
| FONTAINE, PAUL A. & KRISTIN | 99,600 | 0 | 0 | 99,600 | 545.81 |
| FOWLER, CATHY | 0 | 27,200 | 0 | 27,200 | 149.06 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|---|------------|-----------|--------|-----------|-----------|
| FOWLER, DARRELL | 79,900 | 0 | 0 | 79,900 | 437.85 |
| FOWLER, DARRELL F. | 76,600 | 159,900 | 10,000 | 226,500 | 1,241.22 |
| FOWLER, DARRELL F. | 672,700 | 0 | 0 | 672,700 | 3,686.40 |
| FOWLER, JEREMY | 0 | 61,800 | 0 | 61,800 | 338.66 |
| FOWLER, LLOYD & CARTER, RONNA & | 58,100 | 85,500 | 26,000 | 117,600 | 644.45 |
| FOWLER, LLOYD & RANDY | 6,500 | 5,400 | 0 | 11,900 | 65.21 |
| FOWLER, LLOYD & RANDY | 32,400 | 0 | 0 | 32,400 | 177.55 |
| FOWLER, LLOYD& RANDY & CARTER,RONNA | 103,300 | 0 | 0 | 103,300 | 566.08 |
| FOWLER, MARGARET L | 59,900 | 164,500 | 10,000 | 214,400 | 1,174.91 |
| FOWLER, MICHAEL F. & CATHY A. | 85,500 | 127,200 | 0 | 212,700 | 1,165.60 |
| FOWLER, MICHAEL J. | 85,000 | 0 | 0 | 85,000 | 465.80 |
| FOWLER, ROY E.& LOIS L. | 62,700 | 222,600 | 26,000 | 259,300 | 1,420.96 |
| FOWLER, ROY E.& LOIS L. | 89,500 | 0 | 0 | 89,500 | 490.46 |
| FOWLER, THOMAS (HEIRS) | 55,200 | 124,500 | 0 | 179,700 | 984.76 |
| FOWLER, TIMOTHY L. & BRENDA J. | 81,500 | 143,200 | 10,000 | 214,700 | 1,176.56 |
| FOX, EDWARD A. | 1,008,200 | 2,082,200 | 0 | 3,090,400 | 16,935.39 |
| FREEDMAN, MATTHEW & CALDWELL, KATHLEEN | 78,000 | 0 | 0 | 78,000 | 427.44 |
| FREEDMAN, MATTHEW S & CALDWELL, | 45,000 | 139,600 | 10,000 | 174,600 | 956.81 |
| FREEMAN, GARY & MCCALL, HUGH H | 45,000 | 0 | 0 | 45,000 | 246.60 |
| FREEMAN, GARY & MCCALL, HUGH H | 70,000 | 119,000 | 0 | 189,000 | 1,035.72 |
| FREEMAN, JOHN D & JOAN M | 1,498,300 | 264,700 | 0 | 1,763,000 | 9,661.24 |
| FRENCH, GEORGE T. & LOIS L. | 183,700 | 78,700 | 10,000 | 252,400 | 1,383.15 |
| FRIEND, PHILIP O. & CINDY C. | 48,200 | 110,200 | 10,000 | 148,400 | 813.23 |
| FURLAUD, ALICE N. | 375,700 | 19,600 | 0 | 395,300 | 2,166.24 |
| GARBER, RONALD L, TRUSTEE | 986,800 | 360,400 | 0 | 1,347,200 | 7,382.66 |
| GATES, BEATRIX | 68,900 | 106,400 | 0 | 175,300 | 960.64 |
| GAWLEY, WILLIAM | 49,300 | 80,100 | 10,000 | 119,400 | 654.31 |
| GETCHELL-FORBES, JEAN L. | 191,800 | 840,200 | 10,000 | 1,022,000 | 5,600.56 |
| GIBSON, JOHN C, TRUSTEE | 491,800 | 233,500 | 0 | 725,300 | 3,974.64 |
| GIFFORD, DONN G. & LINDA B. | 793,800 | 720,600 | 0 | 1,514,400 | 8,298.91 |
| GILES, BETTY JANE | 704,500 | 0 | 0 | 704,500 | 3,860.66 |
| GILES, BETTY JANE | 1,160,700 | 99,200 | 0 | 1,259,900 | 6,904.25 |
| GILL, PETER & BARBARA | 193,500 | 425,800 | 0 | 619,300 | 3,393.76 |
| GILLIGAN, MATTHEW & JOANN HAEBERLE TSTE. | 479,500 | 180,100 | 0 | 659,600 | 3,614.61 |
| GLEEZEN, KENT & LYDIA D. | 124,000 | 23,900 | 0 | 147,900 | 810.49 |
| GLOBAL TOWERS PARTNERS | 0 | 151,300 | 0 | 151,300 | 829.12 |
| GODSCHALK-VANDUSEN, CATHERINE, UNION TRUST CO | 1,684,000 | 302,600 | 0 | 1,986,600 | 10,886.57 |
| GOLDBERG, DAN SCOTT | 131,100 | 0 | 0 | 131,100 | 718.43 |
| GOLDBERG, DAN SCOTT | 233,000 | 149,100 | 0 | 382,100 | 2,093.91 |
| GOLDBERG, ELLEN JANE | 59,600 | 26,800 | 0 | 86,400 | 473.47 |
| GOLDBERG, ELLEN JANE | 304,100 | 0 | 0 | 304,100 | 1,666.47 |
| GOLDSTEIN, LEE D (TRUSTEE) | 220,800 | 179,400 | 0 | 400,200 | 2,193.10 |
| GOLDSTEIN, LEE D (TRUSTEE) | 417,800 | 0 | 0 | 417,800 | 2,289.54 |
| GOOD LIFE CENTER | 7,600 | 0 | 0 | 7,600 | 41.65 |
| GOOD LIFE CENTER | 162,300 | 191,900 | 0 | 354,200 | 1,941.02 |
| GOODMAN, HENRY | 35,800 | 54,500 | 0 | 90,300 | 494.84 |
| GOULD, MARY CHEYNEY | 4,700 | 0 | 0 | 4,700 | 25.76 |
| GOULD, MARY CHEYNEY | 254,500 | 0 | 0 | 254,500 | 1,394.66 |
| GOULD, MARY CHEYNEY | 524,700 | 293,500 | 10,000 | 808,200 | 4,428.94 |
| GOV. BROOKS LODGE #142, | 15,400 | 43,700 | 59,100 | 0 | 0.00 |
| GRAY, BERNARD LYMAN | 16,700 | 0 | 0 | 16,700 | 91.52 |
| GRAY, CAROLYN , TRUSTEE & LOIS AUSTIN | 601,600 | 157,900 | 0 | 759,500 | 4,162.06 |
| GRAY, CAROLYN D. | 55,200 | 122,700 | 0 | 177,900 | 974.89 |
| GRAY, CAROLYN DOW | 110,500 | 7,000 | 0 | 117,500 | 643.90 |
| GRAY, CYNTHIA A | 212,000 | 107,300 | 0 | 319,300 | 1,749.76 |
| GRAY, CYNTHIA A. | 1,064,800 | 100,400 | 0 | 1,165,200 | 6,385.30 |
| GRAY, DARRELL S. | 82,100 | 0 | 0 | 82,100 | 449.91 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|---|------------|----------|--------|-----------|-----------|
| GRAY, DAVID A. | 82,600 | 82,400 | 0 | 165,000 | 904.20 |
| GRAY, DONNA | 45,000 | 0 | 0 | 45,000 | 246.60 |
| GRAY, DONNA | 58,500 | 19,000 | 0 | 77,500 | 424.70 |
| GRAY, DOUGLASS W. & GRAY, WENDY J. | 4,100 | 0 | 0 | 4,100 | 22.47 |
| GRAY, GERALD P & REBECCA P | 342,200 | 212,000 | 0 | 554,200 | 3,037.02 |
| GRAY, GERALD P. | 75,500 | 118,000 | 0 | 193,500 | 1,060.38 |
| GRAY, JOHN (TRUSTEE) | 95,000 | 154,500 | 10,000 | 239,500 | 1,312.46 |
| GRAY, JOHN (TRUSTEE) | 449,800 | 34,700 | 0 | 484,500 | 2,655.06 |
| GRAY, JOHN E. | 236,800 | 105,700 | 0 | 342,500 | 1,876.90 |
| GRAY, JOSEPH D. | 125,200 | 1,400 | 0 | 126,600 | 693.77 |
| GRAY, JOSEPH D. | 198,200 | 87,000 | 10,000 | 275,200 | 1,508.10 |
| GRAY, JOSEPH JR | 0 | 24,400 | 0 | 24,400 | 133.71 |
| GRAY, LINDLEY | 112,300 | 147,200 | 0 | 259,500 | 1,422.06 |
| GRAY, MURRAY K. | 48,100 | 20,600 | 0 | 68,700 | 376.48 |
| GRAY, MURRAY K. | 72,000 | 238,800 | 0 | 310,800 | 1,703.18 |
| GRAY, MURRAY K. | 182,800 | 98,000 | 0 | 280,800 | 1,538.78 |
| GRAY, ROBERT | 20,900 | 36,600 | 0 | 57,500 | 315.10 |
| GRAY, ROBERT | 22,900 | 0 | 0 | 22,900 | 125.49 |
| GRAY, ROBERT | 86,100 | 51,200 | 0 | 137,300 | 752.40 |
| GRAY, ROBERT L. | 27,900 | 106,800 | 0 | 134,700 | 738.16 |
| GRAY, ROBERT L. | 30,800 | 58,300 | 0 | 89,100 | 488.27 |
| GRAY, ROBERT L. | 58,500 | 143,300 | 0 | 201,800 | 1,105.86 |
| GRAY, ROBERT L. | 60,300 | 0 | 0 | 60,300 | 330.44 |
| GRAY, ROBERT L. | 301,200 | 137,900 | 10,000 | 429,100 | 2,351.47 |
| GRAY, RODNEY & RODNEY, JR | 182,200 | 69,000 | 0 | 251,200 | 1,376.58 |
| GRAY, SAMI J | 600 | 0 | 0 | 600 | 3.29 |
| GRAY, SAMI J | 3,900 | 0 | 0 | 3,900 | 21.37 |
| GRAY, SAMI J | 49,000 | 48,000 | 0 | 97,000 | 531.56 |
| GREEN, FREDERICK W & PATRICIA P | 352,300 | 161,400 | 0 | 513,700 | 2,815.08 |
| GREEN, FREDERICK W & PATRICIA P | 1,292,800 | 985,000 | 0 | 2,277,800 | 12,482.34 |
| GREENE, FAYAL(TRUSTEE) | 414,700 | 74,500 | 0 | 489,200 | 2,680.82 |
| GREGOR, MARGUERITE, WILLIAM & RICH | 131,900 | 248,500 | 0 | 380,400 | 2,084.59 |
| GREGOR, WILLIAM & GRACE | 100,800 | 0 | 0 | 100,800 | 552.38 |
| GREGOR, WILLIAM & GRACE | 163,400 | 193,900 | 0 | 357,300 | 1,958.00 |
| GREGOR, WILLIAM & GRACE | 247,500 | 19,800 | 0 | 267,300 | 1,464.80 |
| GREGOR, WILLIAM & GRACE | 580,500 | 79,300 | 0 | 659,800 | 3,615.70 |
| GREGOR, WILLIAM & RICHARD | 1,000 | 0 | 0 | 1,000 | 5.48 |
| GREGOR, WILLIAM TAPLEY | 500 | 0 | 0 | 500 | 2.74 |
| GREGOR, WILLIAM TAPLEY | 174,500 | 175,300 | 0 | 349,800 | 1,916.90 |
| GRIMMIG, DEBORAH A. & JOSEPH F. | 58,500 | 120,200 | 0 | 178,700 | 979.28 |
| GRINDAL, BRUCE FRANK & LINETTE (TRUSTEES) | 218,900 | 171,100 | 0 | 390,000 | 2,137.20 |
| GRINDLE, MICHAEL W. & KELLY J. | 71,600 | 186,000 | 10,000 | 247,600 | 1,356.85 |
| GRINDLE, WAYNE & EDNA | 67,300 | 0 | 0 | 67,300 | 368.80 |
| GRINDLE, WAYNE & EDNA | 72,400 | 156,200 | 26,000 | 202,600 | 1,110.25 |
| GRINDLE, WAYNE INC. | 9,400 | 0 | 0 | 9,400 | 51.51 |
| GROSS, ARNOLD JASPER, JR | 10,400 | 0 | 0 | 10,400 | 56.99 |
| GROSS, MARIE HEIRS | 221,100 | 14,000 | 0 | 235,100 | 1,288.35 |
| HAASE, MARTIN & FLORENCE | 811,400 | 76,200 | 0 | 887,600 | 4,864.05 |
| HADDOCK, PETER D | 91,100 | 220,100 | 0 | 311,200 | 1,705.38 |
| HALE, CALVIN | 63,800 | 120,600 | 10,000 | 174,400 | 955.71 |
| HALE, JAMIE | 67,600 | 81,900 | 10,000 | 139,500 | 764.46 |
| HAMILL, ROBERT W & DONNA G | 59,100 | 95,900 | 0 | 155,000 | 849.40 |
| HAMMER, JOHN | 15,800 | 1,300 | 0 | 17,100 | 93.71 |
| HANEY, MARY E. | 32,100 | 0 | 0 | 32,100 | 175.91 |
| HARARI, DAVID | 929,500 | 475,800 | 0 | 1,405,300 | 7,701.04 |
| HARBOR WOOD LLC | 49,200 | 85,700 | 0 | 134,900 | 739.25 |
| HARBOR WOOD LLC | 61,300 | 40,000 | 0 | 101,300 | 555.12 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|--|------------|----------|--------|---------|----------|
| HARBOR WOOD LLC | 134,100 | 334,400 | 10,000 | 458,500 | 2,512.58 |
| HARBOR WOODS, LLC | 19,000 | 28,500 | 0 | 47,500 | 260.30 |
| HARBORSIDE REALTY TRUST | 0 | 64,100 | 0 | 64,100 | 351.27 |
| HARDING, MARILEE | 66,800 | 128,900 | 0 | 195,700 | 1,072.44 |
| HARFORD, ELLEN M. | 57,800 | 0 | 0 | 57,800 | 316.74 |
| HARFORD, ELLEN M. & HARFORD, JAN & REBECCA | 51,600 | 153,400 | 0 | 205,000 | 1,123.40 |
| HARMON, BRENT H. & DIANE P. | 68,700 | 125,300 | 10,000 | 184,000 | 1,008.32 |
| HARMON, BRITT R | 64,200 | 80,100 | 0 | 144,300 | 790.76 |
| HARRIS, FRED & ELLEN | 52,100 | 149,300 | 0 | 201,400 | 1,103.67 |
| HARRIS, FREDERICK S & ELLEN S | 34,400 | 0 | 0 | 34,400 | 188.51 |
| HARRIS, FREDERICK S & ELLEN S | 80,200 | 0 | 0 | 80,200 | 439.50 |
| HARTLEY, DONALD L & MARY N | 91,900 | 88,900 | 10,000 | 170,800 | 935.98 |
| HARTMAN, GEORGE E CIGLIANO, JAN | 510,400 | 436,300 | 0 | 946,700 | 5,187.92 |
| HATCH, SERENA M | 20,300 | 0 | 0 | 20,300 | 111.24 |
| HATFIELD, BETTY LOU | 39,700 | 63,900 | 0 | 103,600 | 567.73 |
| HAUER, CHARLES A.& JUDITH A. | 80,500 | 99,200 | 10,000 | 169,700 | 929.96 |
| HAWKINS, RONALD E | 4,100 | 0 | 0 | 4,100 | 22.47 |
| HAWKINS, RONALD E | 16,000 | 0 | 0 | 16,000 | 87.68 |
| HAWKINS, RONALD E | 106,900 | 20,300 | 0 | 127,200 | 697.06 |
| HAYES, THOMAS & ZERLINA | 45,500 | 0 | 0 | 45,500 | 249.34 |
| HAYES, THOMAS & ZERLINA | 314,000 | 166,700 | 0 | 480,700 | 2,634.24 |
| HAYWARD, STEPHEN H. & KATHLEEN | 38,700 | 0 | 0 | 38,700 | 212.08 |
| HAYWARD, STEPHEN H. & KATHLEEN | 289,500 | 150,500 | 0 | 440,000 | 2,411.20 |
| HEAD OF CAPE CEMETERY, | 20,300 | 0 | 20,300 | 0 | 0.00 |
| HEINEMAN, MARILYN | 72,000 | 100,100 | 0 | 172,100 | 943.11 |
| HEINEMAN, MARILYN J. | 275,300 | 256,600 | 0 | 531,900 | 2,914.81 |
| HELLENDALE, RUFUS PAXTON | 73,000 | 20,600 | 0 | 93,600 | 512.93 |
| HELLER, CAROLYN A & JOHNS, LAURA M | 71,400 | 155,700 | 0 | 227,100 | 1,244.51 |
| HENKEL , CONSTANCE G | 2,000 | 0 | 0 | 2,000 | 10.96 |
| HENKEL, CONSTANCE | 557,300 | 201,600 | 10,000 | 748,900 | 4,103.97 |
| HENRY, PATRICIA ANN | 65,900 | 0 | 0 | 65,900 | 361.13 |
| HENRY, PATRICIA L | 16,900 | 2,900 | 0 | 19,800 | 108.50 |
| HENTHORNE, PRISCILLA E. | 354,700 | 409,300 | 0 | 764,000 | 4,186.72 |
| HERRICK HEIGHTS, LLC | 45,400 | 0 | 0 | 45,400 | 248.79 |
| HERRICK HEIGHTS, LLC | 46,400 | 0 | 0 | 46,400 | 254.27 |
| HERRICK HEIGHTS, LLC | 47,100 | 0 | 0 | 47,100 | 258.11 |
| HERRICK HEIGHTS, LLC | 47,900 | 0 | 0 | 47,900 | 262.49 |
| HERRICK HEIGHTS, LLC | 47,900 | 0 | 0 | 47,900 | 262.49 |
| HERRICK HEIGHTS, LLC | 48,600 | 0 | 0 | 48,600 | 266.33 |
| HERRICK HEIGHTS, LLC | 49,100 | 0 | 0 | 49,100 | 269.07 |
| HERRICK HEIGHTS, LLC | 49,500 | 0 | 0 | 49,500 | 271.26 |
| HERRICK HEIGHTS, LLC | 52,500 | 0 | 0 | 52,500 | 287.70 |
| HERRICK HEIGHTS, LLC | 53,400 | 0 | 0 | 53,400 | 292.63 |
| HERRICK HEIGHTS, LLC | 54,100 | 0 | 0 | 54,100 | 296.47 |
| HERRICK HEIGHTS, LLC | 55,600 | 0 | 0 | 55,600 | 304.69 |
| HERRICK HEIGHTS, LLC | 58,700 | 0 | 0 | 58,700 | 321.68 |
| HERRICK HEIGHTS, LLC | 61,200 | 0 | 0 | 61,200 | 335.38 |
| HERRICK, JUDYTH | 5,700 | 0 | 0 | 5,700 | 31.24 |
| HERRICK, ROBERT B | 53,000 | 47,200 | 0 | 100,200 | 549.10 |
| HERRICK, ROBERT B & ELIZABETH B | 207,800 | 0 | 0 | 207,800 | 1,138.74 |
| HERRICK, ROBERT B. & ELIZABETH B. | 65,700 | 148,800 | 26,000 | 188,500 | 1,032.98 |
| HIBBEN, MARK R | 83,800 | 46,000 | 0 | 129,800 | 711.30 |
| HIGHT, RICHARD P. SR., & JANICE R. | 292,500 | 49,600 | 0 | 342,100 | 1,874.71 |
| HILDRETH, EDWARD C | 423,200 | 243,300 | 0 | 666,500 | 3,652.42 |
| HILDRETH, EDWARD C. | 42,900 | 74,700 | 0 | 117,600 | 644.45 |
| HILL, DONALD R,JR. & SUSAN M | 76,700 | 107,700 | 0 | 184,400 | 1,010.51 |
| HILL, ELIZABETH P (TRUSTEE) | 391,200 | 260,800 | 0 | 652,000 | 3,572.96 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|-------------------------------------|------------|----------|-----------|-----------|-----------|
| HIRAM BLAKE LTD. LIABILITY CO., | 185,000 | 0 | 0 | 185,000 | 1,013.80 |
| HIRAM BLAKE LTD. LIABILITY CO., | 2,880,200 | 560,700 | 0 | 3,440,900 | 18,856.13 |
| HITCHCOCK, JOSEPH R. & BARBARA B. | 363,500 | 218,300 | 0 | 581,800 | 3,188.26 |
| HIXON, TODD L. | 916,900 | 121,700 | 0 | 1,038,600 | 5,691.53 |
| HLAVATY, NICHOLAS | 35,800 | 107,400 | 0 | 143,200 | 784.74 |
| HOEY, THOMAS & THOMAS, GWYNETH & | 2,300 | 10,400 | 0 | 12,700 | 69.60 |
| HOEY, THOMAS & THOMAS, GWYNETH & | 68,900 | 89,600 | 10,000 | 148,500 | 813.78 |
| HOEY, THOMAS E.& THOMAS, GWYNETH & | 3,100 | 0 | 0 | 3,100 | 16.99 |
| HOFFMAN, DANIEL G. TRUSTEE | 425,800 | 109,500 | 0 | 535,300 | 2,933.44 |
| HOLBROOK ISLAND SANCTUARY | 9,266,000 | 126,100 | 9,392,100 | 0 | 0.00 |
| HOLBROOK ISLAND WILDLIFE SANCT. | 472,100 | 0 | 472,100 | 0 | 0.00 |
| HOLBROOK, CAROL E. | 171,700 | 19,500 | 0 | 191,200 | 1,047.78 |
| HOLMBERG, JOAN M & ROBERT E | 134,400 | 298,100 | 10,000 | 422,500 | 2,315.30 |
| HOLMES, MARGARET M | 341,500 | 142,600 | 0 | 484,100 | 2,652.87 |
| HOLOWACZ, MARILYN J. | 144,500 | 191,400 | 0 | 335,900 | 1,840.73 |
| HOOPER, MARGRETHE & DANA | 74,300 | 29,700 | 0 | 104,000 | 569.92 |
| HOOPES, CLAUDE BROWN | 379,800 | 0 | 0 | 379,800 | 2,081.30 |
| HOPKINS, LISA J | 93,700 | 204,100 | 10,000 | 287,800 | 1,577.14 |
| HORSESHOE CREEK CHURCH C/O HCC | 27,300 | 43,200 | 70,500 | 0 | 0.00 |
| HORWITZ, ELEANOR(TRUSTEE) | 72,200 | 118,600 | 0 | 190,800 | 1,045.58 |
| HOUDE, LYNNE M & STEVEN D | 184,500 | 200,400 | 0 | 384,900 | 2,109.25 |
| HOUSE, ARTHUR E, JR & SHERRIN P | 242,500 | 175,200 | 10,000 | 407,700 | 2,234.20 |
| HOWARD, GLORIA | 11,600 | 0 | 0 | 11,600 | 63.57 |
| HOWARD, GLORIA | 17,100 | 0 | 0 | 17,100 | 93.71 |
| HOWARD, JOHN J.JR & GAIL | 800 | 0 | 0 | 800 | 4.38 |
| HOWARD, JOHN J.JR & GAIL | 15,100 | 0 | 0 | 15,100 | 82.75 |
| HOWARD, JOHN J.JR & GAIL | 69,600 | 91,200 | 0 | 160,800 | 881.18 |
| HOWARD, LIONEL F. | 59,600 | 90,900 | 0 | 150,500 | 824.74 |
| HOWARD, RICK & JODY | 0 | 191,900 | 0 | 191,900 | 1,051.61 |
| HOY, JOHN C. & MARIE V. | 86,800 | 0 | 0 | 86,800 | 475.66 |
| HOY, JOHN C. & MARIE V. | 117,000 | 0 | 0 | 117,000 | 641.16 |
| HOY, JOHN CRAVEN | 66,300 | 0 | 0 | 66,300 | 363.32 |
| HOY, JOHN CRAVEN | 215,600 | 123,200 | 0 | 338,800 | 1,856.62 |
| HUISJEN, DANIEL | 62,100 | 4,500 | 0 | 66,600 | 364.97 |
| HUISJEN, DANIEL | 72,100 | 162,500 | 10,000 | 224,600 | 1,230.81 |
| HUMPHREY, ANN & GLAZER, AARON | 281,100 | 128,000 | 10,000 | 399,100 | 2,187.07 |
| HUNT, KEVIN M & DOWNING, MARGARET | 350,800 | 167,400 | 0 | 518,200 | 2,839.74 |
| HUNTER, RETA F. | 115,300 | 227,600 | 0 | 342,900 | 1,879.09 |
| HUNT-KASARJIAN REBECCA | 36,900 | 1,000 | 0 | 37,900 | 207.69 |
| HUTCHINS, ERIC O & ERIN L | 63,100 | 204,200 | 0 | 267,300 | 1,464.80 |
| HUTCHINS, RUTH CLAPP & ELWYN WAYNE | 326,900 | 478,300 | 10,000 | 795,200 | 4,357.70 |
| HUTCHINSON, FRANKLIN | 44,200 | 8,800 | 0 | 53,000 | 290.44 |
| JACKS, CHRISTIAN | 238,100 | 108,900 | 0 | 347,000 | 1,901.56 |
| JACKSON, JEREMY B. C. | 462,800 | 297,200 | 0 | 760,000 | 4,164.80 |
| JACOBS, JOHN & BARBARA | 761,000 | 204,300 | 0 | 965,300 | 5,289.84 |
| JACOBY, HEATHER | 439,300 | 92,800 | 0 | 532,100 | 2,915.91 |
| JAGGER, WILLIAM F | 9,500 | 24,900 | 0 | 34,400 | 188.51 |
| JAMES R. LITTLEFIELD TRUST | 18,600 | 0 | 0 | 18,600 | 101.93 |
| JAMES R. LITTLEFIELD TRUST | 56,300 | 0 | 0 | 56,300 | 308.52 |
| JANES, STEPHEN PEPPER | 328,700 | 94,800 | 0 | 423,500 | 2,320.78 |
| JEMGLO, LLC. | 35,600 | 0 | 0 | 35,600 | 195.09 |
| JOHANSEN, DAVID R. & CHRISTOPHER R. | 73,400 | 130,600 | 10,000 | 194,000 | 1,063.12 |
| JOHANSEN, EMILY (TRUSTEE) | 7,900 | 0 | 0 | 7,900 | 43.29 |
| JOHANSEN, EMILY (TRUSTEE) | 87,300 | 0 | 0 | 87,300 | 478.40 |
| JOHANSEN, EMILY M.(TRUST) | 239,000 | 156,100 | 0 | 395,100 | 2,165.15 |
| JOHNSON, CYNTHIA | 52,000 | 0 | 0 | 52,000 | 284.96 |
| JOHNSON, KATHERINE K, TRUSTEE | 578,600 | 99,800 | 0 | 678,400 | 3,717.63 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|--|------------|----------|--------|-----------|----------|
| JONES, BARBARA E, TIMOTHY D & COLIN | 18,900 | 0 | 0 | 18,900 | 103.57 |
| JONES, BARBARA E, TIMOTHY D & COLIN | 33,000 | 3,700 | 0 | 36,700 | 201.12 |
| JONES, BRADLEY J. & BETSY S. | 25,900 | 16,500 | 0 | 42,400 | 232.35 |
| JONES, BRADLEY J. & BETSY S. | 107,400 | 124,500 | 10,000 | 221,900 | 1,216.01 |
| JONES, HEATHER & JONATHAN | 0 | 5,500 | 0 | 5,500 | 30.14 |
| JONES, LESLIE A & JILL | 84,600 | 0 | 0 | 84,600 | 463.61 |
| JONES, LESLIE A & JILL | 701,900 | 0 | 0 | 701,900 | 3,846.41 |
| JONES, NEIL J. & DEBBIE M | 72,500 | 0 | 0 | 72,500 | 397.30 |
| JONES, PAULINE T | 88,600 | 85,300 | 0 | 173,900 | 952.97 |
| JONES, PAULINE T. | 31,700 | 6,100 | 0 | 37,800 | 207.14 |
| JONES, PAULINE T. | 77,400 | 86,000 | 26,000 | 137,400 | 752.95 |
| JONES, PAULINE T. | 194,400 | 0 | 0 | 194,400 | 1,065.31 |
| JONES, ROBERT E. | 60,400 | 168,900 | 0 | 229,300 | 1,256.56 |
| JORDAN, MARTHA K. & MAYNARD, MICHAEL | 56,000 | 130,300 | 10,000 | 176,300 | 966.12 |
| JOSEPH, JAY R. & RONSHEIM, SUSAN | 31,500 | 0 | 0 | 31,500 | 172.62 |
| JOSEPH, JAY R. & RONSHEIM, SUSAN | 100,600 | 104,400 | 0 | 205,000 | 1,123.40 |
| JUDKINS, DANIEL M & JESSICA | 40,400 | 0 | 0 | 40,400 | 221.39 |
| KAHN, EMILY MASON & WOLF | 700,400 | 0 | 0 | 700,400 | 3,838.19 |
| KALEY, JEFFREY | 321,500 | 147,000 | 0 | 468,500 | 2,567.38 |
| KALEY, JEFFREY B. | 40,100 | 0 | 0 | 40,100 | 219.75 |
| KALEY, JEFFREY B. | 54,000 | 0 | 0 | 54,000 | 295.92 |
| KANE, ROSEMARIE C & SCOTT | 425,500 | 142,400 | 0 | 567,900 | 3,112.09 |
| KANE, SHELDON N. | 33,800 | 16,800 | 0 | 50,600 | 277.29 |
| KAUFMANN, VIRGINIA R | 45,000 | 100,200 | 0 | 145,200 | 795.70 |
| KAUFMANN, VIRGINIA R | 57,200 | 171,700 | 0 | 228,900 | 1,254.37 |
| KEDDY, JANE | 30,800 | 87,100 | 0 | 117,900 | 646.09 |
| KEEFE, THOMAS F., JR. & ALICE M. | 29,200 | 0 | 0 | 29,200 | 160.02 |
| KEEGSTRA, ERIC | 44,700 | 14,200 | 10,000 | 48,900 | 267.97 |
| KENNEDY, MONA L. | 65,300 | 81,500 | 10,000 | 136,800 | 749.66 |
| KENNEDY, ROBERT D. & ANN C. | 315,800 | 130,400 | 0 | 446,200 | 2,445.18 |
| KENNERK, NEAL R. | 45,000 | 91,800 | 0 | 136,800 | 749.66 |
| KEY NATIONAL TRUST CO. OF DELAWARE, TSTE | 708,500 | 256,800 | 0 | 965,300 | 5,289.84 |
| KIMBALL, DON L | 459,700 | 61,300 | 0 | 521,000 | 2,855.08 |
| KIMBALL, JOHN | 60,500 | 0 | 0 | 60,500 | 331.54 |
| KIMBALL, JOHN H & JOANNE M | 96,800 | 191,800 | 26,000 | 262,600 | 1,439.05 |
| KIMBALL, JOHN H & JOANNE M (JT) | 79,000 | 100,200 | 0 | 179,200 | 982.02 |
| KIMBALL, JOHN H. & JOANNE M. | 251,800 | 63,000 | 0 | 314,800 | 1,725.10 |
| KINDSCHI, MARK & MIA KANAZAWA | 43,900 | 92,000 | 10,000 | 125,900 | 689.93 |
| KIRKBRIDE, NANCY C. | 588,400 | 187,600 | 0 | 776,000 | 4,252.48 |
| KLAIN, RICHARD W. & RICHARD II | 114,100 | 99,300 | 0 | 213,400 | 1,169.43 |
| KLEINER, EDUARD K & RAYANNE | 77,900 | 0 | 0 | 77,900 | 426.89 |
| KLEINER, EDUARD K & RAYANNE | 293,000 | 0 | 0 | 293,000 | 1,605.64 |
| KLEINER, EDUARD K & RAYANNE | 420,000 | 554,300 | 0 | 974,300 | 5,339.16 |
| KNAPP, ANNE & JOHN | 288,500 | 434,300 | 0 | 722,800 | 3,960.94 |
| KNAPP, JOHN C | 53,900 | 75,500 | 0 | 129,400 | 709.11 |
| KNIGHT COTTAGE INC., | 886,100 | 226,900 | 0 | 1,113,000 | 6,099.24 |
| KNIGHT, FREDERICK H, III & JUDITH A | 113,900 | 174,200 | 0 | 288,100 | 1,578.79 |
| KNIGHT, LUCIA DEL SOL | 81,600 | 0 | 0 | 81,600 | 447.17 |
| KNIGHT, LUCIA DEL SOL | 248,900 | 162,100 | 10,000 | 401,000 | 2,197.48 |
| KOMINSKY, NORMAN | 32,500 | 0 | 0 | 32,500 | 178.10 |
| KOMINSKY, SUSAN R. | 216,100 | 129,200 | 0 | 345,300 | 1,892.24 |
| KRATZ, ALLEN W. | 460,200 | 66,300 | 0 | 526,500 | 2,885.22 |
| KRODY FAMILY IRREVOCABLE PERSONAL | 883,400 | 149,100 | 0 | 1,032,500 | 5,658.10 |
| KURT, F JAMES & RACHEL H | 105,000 | 164,100 | 0 | 269,100 | 1,474.67 |
| LABRIE, ROGER & ARLENE | 0 | 5,500 | 0 | 5,500 | 30.14 |
| LADD, BASIL | 78,800 | 0 | 0 | 78,800 | 431.82 |
| LADD, BASIL | 110,300 | 79,400 | 0 | 189,700 | 1,039.56 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|-------------------------------------|------------|----------|--------|---------|----------|
| LADD, BASIL | 123,400 | 152,200 | 0 | 275,600 | 1,510.29 |
| LADD, BASIL | 490,900 | 0 | 0 | 490,900 | 2,690.13 |
| LADD, BASIL & GAIL | 45,600 | 41,000 | 0 | 86,600 | 474.57 |
| LADD, BASIL & GAIL | 194,900 | 0 | 0 | 194,900 | 1,068.05 |
| LADD, BASIL L & GAIL G | 13,000 | 0 | 0 | 13,000 | 71.24 |
| LADD, BASIL L. | 198,500 | 500 | 0 | 199,000 | 1,090.52 |
| LADD, DOUGLAS & KATHLEEN M | 45,300 | 25,200 | 0 | 70,500 | 386.34 |
| LADD, EDWARD A & REDMAN, YVONNE | 7,600 | 1,000 | 0 | 8,600 | 47.13 |
| LADD, EDWARD A & REDMAN, YVONNE | 40,200 | 14,200 | 10,000 | 44,400 | 243.31 |
| LADD, EDWARD A. & REDMAN, YVONNE | 4,900 | 0 | 0 | 4,900 | 26.85 |
| LADD, EDWARD A. & REDMAN, YVONNE | 66,200 | 42,200 | 10,000 | 98,400 | 539.23 |
| LADD, GAIL | 56,700 | 192,500 | 10,000 | 239,200 | 1,310.82 |
| LAFERRIERE, ROBERT N & DOREEN M | 77,400 | 340,300 | 10,000 | 407,700 | 2,234.20 |
| LAKEVIEW CEMETERY, | 48,200 | 0 | 48,200 | 0 | 0.00 |
| LAMBORN, ARTHUR H., JR. | 215,100 | 0 | 0 | 215,100 | 1,178.75 |
| LANCASTER, RONALD K. & ELIZABETH A. | 46,900 | 12,800 | 10,000 | 49,700 | 272.36 |
| LANDON, S. WHITNEY IV, & AHERN E | 86,100 | 1,900 | 0 | 88,000 | 482.24 |
| LANDRY-LANE, JANIS | 159,100 | 253,800 | 0 | 412,900 | 2,262.69 |
| LANGE, OLGA | 154,900 | 116,600 | 10,000 | 261,500 | 1,433.02 |
| LAPINE, BARBARA A | 89,100 | 228,800 | 0 | 317,900 | 1,742.09 |
| LARSON, BARBARA K | 63,000 | 112,400 | 10,000 | 165,400 | 906.39 |
| LARSON, LAKE | 80,500 | 130,900 | 10,000 | 201,400 | 1,103.67 |
| LATITUDE 44, LLC | 356,400 | 169,400 | 0 | 525,800 | 2,881.38 |
| LAVINE, LOUISE B., BROAD, RICHARD & | 581,400 | 62,300 | 0 | 643,700 | 3,527.48 |
| LAW, CHARLES W & CARING CHAI | 58,500 | 175,500 | 0 | 234,000 | 1,282.32 |
| LAW, CHARLES W. | 12,800 | 0 | 0 | 12,800 | 70.14 |
| LAW, CHARLES W. | 13,500 | 0 | 0 | 13,500 | 73.98 |
| LAW, CHARLES W. | 47,800 | 83,400 | 0 | 131,200 | 718.98 |
| LAW, CHARLES W. | 72,400 | 197,000 | 0 | 269,400 | 1,476.31 |
| LE, BRIAN B. | 453,700 | 130,100 | 10,000 | 573,800 | 3,144.42 |
| LEACH, CLIFFORD & SMITH, JASON P | 25,700 | 0 | 0 | 25,700 | 140.84 |
| LEACH, CLIFFORD A. | 46,400 | 0 | 0 | 46,400 | 254.27 |
| LEACH, CLIFFORD A. | 54,900 | 23,000 | 0 | 77,900 | 426.89 |
| LEACH, CLIFFORD A. | 368,100 | 34,200 | 0 | 402,300 | 2,204.60 |
| LEACH, CLIFFORD A. | 395,900 | 220,200 | 0 | 616,100 | 3,376.23 |
| LEACH, GREG & JAN | 76,900 | 310,600 | 10,000 | 377,500 | 2,068.70 |
| LEACH, GREGORY & JAN H | 59,900 | 0 | 0 | 59,900 | 328.25 |
| LEACH, JAN H | 68,200 | 0 | 0 | 68,200 | 373.74 |
| LEAF, THOMAS & CHRISTINA | 62,100 | 134,100 | 0 | 196,200 | 1,075.18 |
| LEARY, JOHN | 37,800 | 0 | 0 | 37,800 | 207.14 |
| LEBEL, FRED | 73,800 | 98,200 | 10,000 | 162,000 | 887.76 |
| LEBEL, FREDERICK, JR | 47,000 | 54,900 | 0 | 101,900 | 558.41 |
| LEBEL, RICHARD & REBECCA | 126,000 | 172,900 | 0 | 298,900 | 1,637.97 |
| LECK, ROBERT H. & M. JOYCE | 71,200 | 164,600 | 10,000 | 225,800 | 1,237.38 |
| LECK, WILLIAM | 35,400 | 8,300 | 0 | 43,700 | 239.48 |
| LECK, WILLIAM | 48,400 | 80,100 | 0 | 128,500 | 704.18 |
| LECK, WILLIAM | 73,100 | 132,800 | 10,000 | 195,900 | 1,073.53 |
| LECK, WILLIAM B. | 75,600 | 0 | 0 | 75,600 | 414.29 |
| LEE, BEVERLY T. | 35,800 | 46,500 | 10,000 | 72,300 | 396.20 |
| LEPPER, JASON W & CAMMIE A | 135,500 | 175,900 | 0 | 311,400 | 1,706.47 |
| LIMEBURNER, BRYANT D | 23,800 | 0 | 0 | 23,800 | 130.42 |
| LIMEBURNER, BRYANT D. | 4,100 | 0 | 0 | 4,100 | 22.47 |
| LIMEBURNER, BRYANT D. & TERESA | 61,200 | 107,000 | 0 | 168,200 | 921.74 |
| LIMEBURNER, CORY & YVONNE | 25,700 | 3,200 | 0 | 28,900 | 158.37 |
| LIMEBURNER, CORY P. | 4,100 | 0 | 0 | 4,100 | 22.47 |
| LIMEBURNER, CORY P. & YVONNE M. | 180,100 | 191,000 | 10,000 | 361,100 | 1,978.83 |
| LIMEBURNER, CRAIG L. | 11,800 | 2,800 | 0 | 14,600 | 80.01 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|--|------------|----------|--------|-----------|-----------|
| LIMEBURNER, DENNIS & JANET L. | 74,500 | 46,000 | 10,000 | 110,500 | 605.54 |
| LIMEBURNER, TERESA | 76,500 | 9,400 | 0 | 85,900 | 470.73 |
| LINCOLN, DARCIE HUTCHINS, ROLAND L | 247,300 | 302,500 | 0 | 549,800 | 3,012.90 |
| LINDSAY, STEPHEN P & LINDA G | 595,500 | 396,000 | 0 | 991,500 | 5,433.42 |
| LIPPINCOTT, ALEXANDER | 66,100 | 103,900 | 0 | 170,000 | 931.60 |
| LIPPKE, JAMES & JOAN T (TRUSTEES) | 74,300 | 0 | 0 | 74,300 | 407.16 |
| LIPPKE, JAMES A & JOAN T (TRUSTEES) | 961,400 | 523,200 | 26,000 | 1,458,600 | 7,993.13 |
| LIRAKIS, GEORGE E. & KATHLEEN S. | 57,900 | 147,500 | 10,000 | 195,400 | 1,070.79 |
| LISHERNESS, SUSAN H & JONATHAN D | 60,800 | 64,100 | 0 | 124,900 | 684.45 |
| LITTLE GAFFERT, LLC | 55,700 | 0 | 0 | 55,700 | 305.24 |
| LITTLE GAFFERT, LLC | 81,000 | 0 | 0 | 81,000 | 443.88 |
| LITTLE GAFFERT, LLC | 734,300 | 182,100 | 0 | 916,400 | 5,021.87 |
| LITTLEFIELD COTTAGE TRUST C/O | 8,200 | 0 | 0 | 8,200 | 44.94 |
| LITTLEFIELD COTTAGE TRUST C/O | 103,700 | 29,300 | 0 | 133,000 | 728.84 |
| LITTLEFIELD, BANCROFT JR. | 1,118,500 | 431,900 | 0 | 1,550,400 | 8,496.19 |
| LITTLEFIELD, FREDERIC S | 659,000 | 8,400 | 0 | 667,400 | 3,657.35 |
| LITTLEFIELD, HERRICK B. (TRUSTEE) | 39,600 | 0 | 0 | 39,600 | 217.01 |
| LITTLEFIELD, JAMES R. | 2,426,200 | 411,800 | 0 | 2,838,000 | 15,552.24 |
| LITTLEFIELD, JOHN F. | 91,200 | 0 | 0 | 91,200 | 499.78 |
| LITTLEFIELD, JOSEPHINE (HEIRS) | 29,700 | 0 | 0 | 29,700 | 162.76 |
| LITTLEFIELD, JOSEPHINE (HEIRS) | 75,500 | 0 | 0 | 75,500 | 413.74 |
| LITTLEFIELD, JOSEPHINE (HEIRS) | 183,000 | 0 | 0 | 183,000 | 1,002.84 |
| LITTLEFIELD, JOSEPHINE (HEIRS) | 960,800 | 442,400 | 0 | 1,403,200 | 7,689.54 |
| LITTLEFIELD, LILLIAN & CANFIELD, JANET | 325,400 | 0 | 0 | 325,400 | 1,783.19 |
| LITTLEFIELD, SALLY M. | 458,100 | 521,200 | 10,000 | 969,300 | 5,311.76 |
| LIVINGSTON, DAVID M. & REBECCA A. | 74,300 | 111,800 | 0 | 186,100 | 1,019.83 |
| LOOMIS, LAUREL CHAPMAN | 497,600 | 57,200 | 0 | 554,800 | 3,040.30 |
| LOOMIS, WILLIAM T, TRUSTEE | 257,200 | 0 | 0 | 257,200 | 1,409.46 |
| LOOMIS, WILLIAM T, TRUSTEE | 287,000 | 223,700 | 0 | 510,700 | 2,798.64 |
| LORD, PAUL F. & BULLION, NADINE, | 32,000 | 22,000 | 0 | 54,000 | 295.92 |
| LORETTO, LINDA | 48,100 | 0 | 0 | 48,100 | 263.59 |
| LORRAIN, DONNA | 34,600 | 76,300 | 0 | 110,900 | 607.73 |
| LUDLOW, DAVID & DEBORAH TIC | 75,200 | 228,300 | 10,000 | 293,500 | 1,608.38 |
| LUDLOW, DAVID N & DEBORAH V | 48,900 | 1,000 | 0 | 49,900 | 273.45 |
| LUDLOW, DAVID N & DEBORAH V | 100,100 | 0 | 0 | 100,100 | 548.55 |
| LYMBURNER, ANDREW S. | 34,700 | 0 | 0 | 34,700 | 190.16 |
| LYMBURNER, ANNE E | 35,600 | 0 | 0 | 35,600 | 195.09 |
| LYMBURNER, EUGENE M | 22,900 | 20,000 | 0 | 42,900 | 235.09 |
| LYMBURNER, EUGENE M. & KATHLEEN A. | 48,600 | 137,200 | 10,000 | 175,800 | 963.38 |
| LYMBURNER, FRANCIS G. | 10,700 | 0 | 0 | 10,700 | 58.64 |
| LYMBURNER, FRANCIS G. | 81,200 | 0 | 0 | 81,200 | 444.98 |
| LYMBURNER, FRANCIS G. | 161,800 | 0 | 0 | 161,800 | 886.66 |
| LYMBURNER, FRANCIS G. & MARILYN P | 160,800 | 172,400 | 26,000 | 307,200 | 1,683.46 |
| LYMBURNER, FRANCIS R | 48,300 | 12,900 | 10,000 | 51,200 | 280.58 |
| LYMBURNER, JANET | 53,300 | 57,800 | 10,000 | 101,100 | 554.03 |
| LYMBURNER, JOHN | 0 | 26,900 | 0 | 26,900 | 147.41 |
| LYMBURNER, RICHARD B. & LAURA MAE | 186,300 | 136,000 | 10,000 | 312,300 | 1,711.40 |
| LYMBURNER, SCOTT E. | 32,500 | 0 | 0 | 32,500 | 178.10 |
| MACARTHUR WILLIAM & LUTZ T | 7,000 | 0 | 0 | 7,000 | 38.36 |
| MACARTHUR, ANDREW IRREVOCABLE TRUST | 263,900 | 135,000 | 0 | 398,900 | 2,185.97 |
| MACARTHUR, LINDA | 240,700 | 31,400 | 0 | 272,100 | 1,491.11 |
| MACARTHUR, MARJORIE E. | 808,400 | 186,100 | 0 | 994,500 | 5,449.86 |
| MACARTHUR, STEPHEN & SUSAN ANN | 285,700 | 353,800 | 10,000 | 629,500 | 3,449.66 |
| MACARTHUR, WILLIAM & LUZ THORON | 283,500 | 255,300 | 0 | 538,800 | 2,952.62 |
| MACARTHUR, WILLIAM & LUZ THORON | 298,100 | 0 | 0 | 298,100 | 1,633.59 |
| MACARTHUR, WILLIAM H. | 232,300 | 130,000 | 0 | 362,300 | 1,985.40 |
| MACARTHUR, WILLIAM, LINDA & STEPHEN | 185,700 | 0 | 0 | 185,700 | 1,017.64 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|--|------------|----------|---------|-----------|----------|
| MACARTHUR, WILLIAM, LINDA & STEPHEN | 818,800 | 0 | 0 | 818,800 | 4,487.02 |
| MacLACHLAN, COURTNEY C. (TRUSTEE) | 286,900 | 39,900 | 0 | 326,800 | 1,790.86 |
| MACLEAN, KATHARINE CHASE | 755,700 | 38,500 | 0 | 794,200 | 4,352.22 |
| MACLEAN, KATHARINE CHASE, ET AL | 1,800 | 0 | 0 | 1,800 | 9.86 |
| MACLEAN, KATHARINE CHASE, ET AL | 1,553,700 | 0 | 0 | 1,553,700 | 8,514.28 |
| MACY, KASSONDRA L. | 35,700 | 0 | 0 | 35,700 | 195.64 |
| MADIX, JAMES C. & ALICE A. | 56,800 | 265,900 | 0 | 322,700 | 1,768.40 |
| MADSON, HARRIS N & JUDY A | 127,800 | 135,400 | 10,000 | 253,200 | 1,387.54 |
| MAGDZIARZ, MARCIA, TRUSTEE | 58,300 | 0 | 0 | 58,300 | 319.48 |
| MAINE COAST HERITAGE TRUST | 4,300 | 0 | 0 | 4,300 | 23.56 |
| MAINE COAST HERITAGE TRUST | 4,500 | 0 | 0 | 4,500 | 24.66 |
| MAINE COAST HERITAGE TRUST | 65,800 | 0 | 0 | 65,800 | 360.58 |
| MAINE COAST HERITAGE TRUST | 163,100 | 0 | 163,100 | 0 | 0.00 |
| MAINE COAST HERITAGE TRUST | 265,500 | 0 | 265,500 | 0 | 0.00 |
| MAINE COAST HERITAGE TRUST | 941,600 | 13,300 | 0 | 954,900 | 5,232.85 |
| MAINE COAST HERITAGE TRUST, | 20,300 | 0 | 0 | 20,300 | 111.24 |
| MANGER, JULES & JANIS G., TRUSTEES | 810,200 | 147,200 | 0 | 957,400 | 5,246.55 |
| MANKIN, PHILIP C. & DEBRA L. | 67,500 | 198,200 | 0 | 265,700 | 1,456.04 |
| MANNING, NANCY CAROL | 15,400 | 0 | 0 | 15,400 | 84.39 |
| MANNING, NANCY CAROL | 66,400 | 247,100 | 0 | 313,500 | 1,717.98 |
| MANSFIELD, ELIZABETH E. | 38,500 | 0 | 0 | 38,500 | 210.98 |
| MANSFIELD, ELIZABETH E. | 255,600 | 0 | 0 | 255,600 | 1,400.69 |
| MANSFIELD, ELIZABETH E. & C.S. JR | 73,400 | 127,200 | 0 | 200,600 | 1,099.29 |
| MARBACH, CHARLES F P | 61,800 | 56,200 | 10,000 | 108,000 | 591.84 |
| MARCUS, NORMAN A & BONNIE R (TRUSTEES) | 480,200 | 482,500 | 0 | 962,700 | 5,275.60 |
| MARINO, CHRISTOPHER | 45,500 | 103,100 | 0 | 148,600 | 814.33 |
| MARK A. PALMER 2012 TRUST | 62,800 | 139,900 | 0 | 202,700 | 1,110.80 |
| MARLOW, DAVID E. | 562,100 | 108,400 | 0 | 670,500 | 3,674.34 |
| MARTIN, BARBARA | 110,400 | 161,900 | 10,000 | 262,300 | 1,437.40 |
| MARTIN, PEGGY C. & SHANE | 24,300 | 0 | 0 | 24,300 | 133.16 |
| MARTIN, PEGGY CHATTO & SHANE | 11,600 | 2,300 | 0 | 13,900 | 76.17 |
| MARTIN, H CURTISS & DREWRY, VIRGINIA | 174,200 | 388,700 | 0 | 562,900 | 3,084.69 |
| MAXWELL, WILLIAM & LECK, M JOYCE & | 77,900 | 105,700 | 0 | 183,600 | 1,006.13 |
| MCBETH, DAVID & DONNA T | 193,200 | 38,600 | 0 | 231,800 | 1,270.26 |
| McBETH, DAVID & DONNA | 73,800 | 143,600 | 0 | 217,400 | 1,191.35 |
| MCCLURE, KATHLEEN | 66,200 | 101,400 | 0 | 167,600 | 918.45 |
| MCDONALD, ROBERT R & EATON, WILLIAM B. | 46,800 | 30,300 | 0 | 77,100 | 422.51 |
| MCGUIGAN, MICHAEL S & SALLY L | 216,000 | 140,900 | 0 | 356,900 | 1,955.81 |
| MCHENRY, WILLIAM L & BYARS, CAROL | 513,900 | 172,700 | 0 | 686,600 | 3,762.57 |
| MCKINLEY, JEANNE T. | 794,900 | 273,100 | 10,000 | 1,058,000 | 5,797.84 |
| MCMLLEN, MICHAEL A. & ABBIE | 205,800 | 855,100 | 10,000 | 1,050,900 | 5,758.93 |
| MCNIFF, BRIAN & MCCARGO, HEATHER | 133,300 | 280,500 | 0 | 413,800 | 2,267.62 |
| MCVAY, BRYAN I. & SALLY J. | 34,800 | 0 | 0 | 34,800 | 190.70 |
| MCVAY, SALLY & BRYAN | 48,300 | 167,800 | 0 | 216,100 | 1,184.23 |
| MCVAY, SALLY J. | 28,300 | 0 | 0 | 28,300 | 155.08 |
| MCVAY, SALLY J. | 32,000 | 88,000 | 10,000 | 110,000 | 602.80 |
| MCWEENY, WILLIAM T | 193,800 | 195,300 | 10,000 | 379,100 | 2,077.47 |
| MELIA, SUSAN A & JAMES E | 77,700 | 127,400 | 0 | 205,100 | 1,123.95 |
| MELTREDER, JOSEPH & DORA M | 635,100 | 144,900 | 10,000 | 770,000 | 4,219.60 |
| MENGES, ERIC S, CRAIG P, KENT & TODD P | 375,500 | 26,900 | 0 | 402,400 | 2,205.15 |
| MERRICK, EDWARD B. | 43,600 | 0 | 0 | 43,600 | 238.93 |
| MERRICK, TONI RUSSELL | 36,100 | 0 | 0 | 36,100 | 197.83 |
| MERRICK, TONI RUSSELL | 185,200 | 35,700 | 0 | 220,900 | 1,210.53 |
| MERRILL, RICHARD & SUSAN B | 33,700 | 83,300 | 0 | 117,000 | 641.16 |
| MESSER, MARK | 301,300 | 0 | 0 | 301,300 | 1,651.12 |
| METHODIST CHURCH, | 75,900 | 134,600 | 210,500 | 0 | 0.00 |
| MEYER, ANNE 2007 TRUST | 367,700 | 33,800 | 0 | 401,500 | 2,200.22 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|---------------------------------------|------------|----------|---------|-----------|-----------|
| MICCOSUKEE LLC | 170,100 | 0 | 0 | 170,100 | 932.15 |
| MICCOSUKEE LLC | 488,000 | 68,600 | 0 | 556,600 | 3,050.17 |
| MICHAELS, EDWARD L. & DEBBIE L. | 218,100 | 303,600 | 0 | 521,700 | 2,858.92 |
| MICHAELS, EDWARD L. & DEBBIE L. | 339,300 | 0 | 0 | 339,300 | 1,859.36 |
| MIDDLETON, KEITH, JR | 90,000 | 20,800 | 0 | 110,800 | 607.18 |
| MIGEL, CASSANDRA M. | 152,100 | 182,900 | 0 | 335,000 | 1,835.80 |
| MILES, JOHN C. | 62,100 | 60,200 | 0 | 122,300 | 670.20 |
| MILLER, D SEWALL & BEVERLY | 332,900 | 0 | 0 | 332,900 | 1,824.29 |
| MILLER, ELIZABETH N. | 48,700 | 22,200 | 0 | 70,900 | 388.53 |
| MILLER, ELIZABETH N. | 199,800 | 62,800 | 0 | 262,600 | 1,439.05 |
| MILLER, JONATHAN S. & PHYLLIS W. | 795,400 | 421,700 | 0 | 1,217,100 | 6,669.71 |
| MILTNER, KENNETH F. & LOIS D. | 105,700 | 230,600 | 26,000 | 310,300 | 1,700.44 |
| MINER, ALISON & LAURENCE | 122,000 | 239,800 | 0 | 361,800 | 1,982.66 |
| MIROLI, GENE A. | 45,000 | 129,400 | 0 | 174,400 | 955.71 |
| MITCHELL, DANIEL J. A. | 26,100 | 83,100 | 0 | 109,200 | 598.42 |
| MOIR,SHEILA & SMITH, LECAIN | 54,500 | 131,100 | 10,000 | 175,600 | 962.29 |
| MONTANA, VICTOR B.& VASBINDER, | 476,600 | 157,500 | 0 | 634,100 | 3,474.87 |
| MOON, CASSIE LYNN | 27,700 | 4,400 | 0 | 32,100 | 175.91 |
| MOONEY, JOHN JAMES | 104,100 | 137,000 | 0 | 241,100 | 1,321.23 |
| MOORE, LESLIE S. & THOMAS R. | 98,400 | 116,800 | 10,000 | 205,200 | 1,124.50 |
| MOORE, LESLIE S. & THOMAS R. | 124,700 | 0 | 0 | 124,700 | 683.36 |
| MORRIS, DANETTE LICKERS | 355,300 | 260,200 | 0 | 615,500 | 3,372.94 |
| MOSS, BENJAMIN J. | 34,600 | 106,500 | 0 | 141,100 | 773.23 |
| MT. REST CEMETERY ASSOC, | 67,700 | 0 | 67,700 | 0 | 0.00 |
| MURPHY, KEVIN D & CATON, MARY ANN | 93,600 | 89,800 | 0 | 183,400 | 1,005.03 |
| MYERS, SUSAN A | 50,100 | 50,100 | 0 | 100,200 | 549.10 |
| MYERS, SUSAN A | 67,100 | 0 | 0 | 67,100 | 367.71 |
| MYERS, SUSAN A | 232,900 | 0 | 0 | 232,900 | 1,276.29 |
| MYERS, SUSAN A | 354,200 | 0 | 0 | 354,200 | 1,941.02 |
| MYERS, SUSAN A. | 64,100 | 111,400 | 0 | 175,500 | 961.74 |
| MYRICK, MARGARET | 76,300 | 117,900 | 0 | 194,200 | 1,064.22 |
| N BROOKSVILLE FIRE HOUSE, | 24,400 | 28,200 | 52,600 | 0 | 0.00 |
| N BROOKSVILLE METHODIST CHURCH | 33,200 | 131,400 | 164,600 | 0 | 0.00 |
| NAUTILUS ISLAND, LLC | 971,100 | 862,800 | 0 | 1,833,900 | 10,049.77 |
| NEAL, PHILIP R. & CAROL A. | 113,900 | 142,900 | 10,000 | 246,800 | 1,352.46 |
| NELSON, PETER A. | 88,000 | 0 | 0 | 88,000 | 482.24 |
| NEMSER, PAUL E & REBECCA M | 411,700 | 219,300 | 0 | 631,000 | 3,457.88 |
| NEVELLS, SANDRA M | 51,900 | 141,800 | 0 | 193,700 | 1,061.48 |
| NICHOLAS,BRUCE S.(TRUSTEE) | 810,200 | 0 | 0 | 810,200 | 4,439.90 |
| NICHOLS, MARY | 446,000 | 89,400 | 0 | 535,400 | 2,933.99 |
| NICHOLS, THOMAS B, CHARLES & LILLIAN | 125,800 | 0 | 0 | 125,800 | 689.38 |
| NICHOLS, THOMAS B., CHARLES T. | 50,400 | 82,100 | 16,000 | 116,500 | 638.42 |
| NICHOLS, THOMAS& WEAVER, DEBORAH & | 1,500 | 0 | 0 | 1,500 | 8.22 |
| NICKERSON, ROSEMARY | 724,800 | 338,400 | 0 | 1,063,200 | 5,826.34 |
| NOBLE, CHRISTOPHER & CHRISTINE FARROW | 81,600 | 0 | 0 | 81,600 | 447.17 |
| NOBLE, CHRISTOPHER & CHRISTINE FARROW | 193,100 | 207,500 | 0 | 400,600 | 2,195.29 |
| NORELIUS, BRUCE (TRUSTEE) | 1,700 | 0 | 0 | 1,700 | 9.32 |
| NORELIUS, BRUCE(TRUSTEE) | 700 | 0 | 0 | 700 | 3.84 |
| NORELIUS, BRUCE(TRUSTEE) | 51,700 | 136,500 | 0 | 188,200 | 1,031.34 |
| NORTHERN NEW ENGLAND TELEPHONE | 0 | 7,500 | 0 | 7,500 | 41.10 |
| NORUMBEGA RIDGE II, LLC | 145,800 | 125,400 | 0 | 271,200 | 1,486.18 |
| NORUMBEGA RIDGE LIMITED | 115,100 | 0 | 0 | 115,100 | 630.75 |
| NORVEGA, LLC | 693,000 | 0 | 0 | 693,000 | 3,797.64 |
| NORVEGA,LLC | 102,500 | 0 | 0 | 102,500 | 561.70 |
| NORVEGA,LLC | 2,094,900 | 75,500 | 0 | 2,170,400 | 11,893.79 |
| NORWOOD, LEIGH | 47,300 | 0 | 0 | 47,300 | 259.20 |
| NORWOOD, LEIGH A | 61,600 | 123,400 | 0 | 185,000 | 1,013.80 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|---|------------|----------|--------|-----------|-----------|
| NOWLAND, AMY H. | 68,200 | 0 | 0 | 68,200 | 373.74 |
| NOWLAND, NICHOLAS P. JR. & AMY H. | 39,000 | 6,600 | 0 | 45,600 | 249.89 |
| NUTT, RICHARD S. & LORNA S.(TRUSTEES) | 284,600 | 154,800 | 10,000 | 429,400 | 2,353.11 |
| O'CONNOR, HARRISON | 47,500 | 188,400 | 0 | 235,900 | 1,292.73 |
| OGG-MANCUSO, COURTNEY & OGG, MATTHEW | 594,200 | 135,500 | 0 | 729,700 | 3,998.76 |
| OLD LANDING HOLDINGS , LLC | 234,300 | 0 | 0 | 234,300 | 1,283.96 |
| OLD LANDING HOLDINGS , LLC | 356,600 | 0 | 0 | 356,600 | 1,954.17 |
| OLD LANDING HOLDINGS , LLC | 474,400 | 58,900 | 0 | 533,300 | 2,922.48 |
| OLD LANDING HOLDINGS , LLC | 1,512,000 | 116,400 | 0 | 1,628,400 | 8,923.63 |
| OLDENBURG, FREDERICK A,JR & CAROLINE P | 17,600 | 0 | 0 | 17,600 | 96.45 |
| OLDENBURG, FREDERICK A,JR & CAROLINE P | 633,800 | 0 | 0 | 633,800 | 3,473.22 |
| ORCUTT, REBECCA A. (Trustee) | 246,000 | 47,100 | 0 | 293,100 | 1,606.19 |
| ORLANDO, ANNE M. | 1,043,300 | 23,300 | 0 | 1,066,600 | 5,844.97 |
| OSBORN, RUSSELL M & MARGARET P | 205,000 | 181,100 | 10,000 | 376,100 | 2,061.03 |
| OSGOOD, BRIAN | 46,100 | 93,300 | 10,000 | 129,400 | 709.11 |
| OSGOOD, BRIAN M. & OSGOOD, PAMELA | 82,200 | 8,000 | 0 | 90,200 | 494.30 |
| OSGOOD, BROOKS W. | 45,000 | 133,000 | 0 | 178,000 | 975.44 |
| OSGOOD, JUSTIN W. | 34,500 | 0 | 0 | 34,500 | 189.06 |
| OSGOOD, PHILIP G & LYDIA C | 267,900 | 0 | 0 | 267,900 | 1,468.09 |
| OSGOOD, PHILIP G. & LYDIA C. | 717,900 | 498,100 | 0 | 1,216,000 | 6,663.68 |
| OSGOOD, RICHARD R, CHARTER TRUST CO, TRTE | 936,700 | 140,200 | 0 | 1,076,900 | 5,901.41 |
| PADUANO, NANCY C. | 1,150,900 | 721,600 | 0 | 1,872,500 | 10,261.30 |
| PARKE, RICHARD E & ELAINE E (TRUSTEE) | 354,100 | 57,700 | 0 | 411,800 | 2,256.66 |
| PARKER, THADDEUS & MARGARET | 144,100 | 227,900 | 0 | 372,000 | 2,038.56 |
| PARKER, THADDEUS C. | 1,027,100 | 0 | 0 | 1,027,100 | 5,628.51 |
| PARKES, CLARA H. | 3,100 | 0 | 0 | 3,100 | 16.99 |
| PARKES, CLARA H. | 37,100 | 200 | 0 | 37,300 | 204.40 |
| PARKES, CLARA HILL | 2,500 | 0 | 0 | 2,500 | 13.70 |
| PARKES, CLARA HILL | 75,200 | 188,200 | 0 | 263,400 | 1,443.43 |
| PARKES, ERIC S. | 3,500 | 0 | 0 | 3,500 | 19.18 |
| PARKES, ERIC S. | 38,000 | 200 | 0 | 38,200 | 209.34 |
| PARKES, JEFFREY T. | 3,500 | 0 | 0 | 3,500 | 19.18 |
| PARKES, JEFFREY T. | 37,100 | 200 | 0 | 37,300 | 204.40 |
| PARRIGIN, BILL | 68,900 | 135,900 | 10,000 | 194,800 | 1,067.50 |
| PASCAL, CAROLE F, THOMAS J & CAMILLE | 338,900 | 500 | 0 | 339,400 | 1,859.91 |
| PASCAL, THOMAS J, CAROLE F | 34,700 | 0 | 0 | 34,700 | 190.16 |
| PASCAL, THOMAS J. & CAMILLE L. | 33,400 | 81,700 | 10,000 | 105,100 | 575.95 |
| PASCAL, THOMAS J. & CAROLE F. | 57,300 | 117,600 | 10,000 | 164,900 | 903.65 |
| PATTEN, ELIZABETH B, CASEY, EMMA P | 212,400 | 600,600 | 0 | 813,000 | 4,455.24 |
| PATTEN, LEE W. & W. ALAN NICHOLS | 684,500 | 0 | 0 | 684,500 | 3,751.06 |
| PATTEN, W. A. BRYAN | 17,700 | 0 | 0 | 17,700 | 97.00 |
| PATTEN, W. A. BRYAN & KATHLEEN C | 443,500 | 0 | 0 | 443,500 | 2,430.38 |
| PAULAS, JAMES & BONNIE L | 343,100 | 233,000 | 10,000 | 566,100 | 3,102.23 |
| PAULMIER, GREGORY B. | 191,900 | 33,500 | 0 | 225,400 | 1,235.19 |
| PAYNE, LEWIS & CLARE | 127,400 | 63,100 | 0 | 190,500 | 1,043.94 |
| PAYNE, MICHELLE C (TRUSTEE) | 533,500 | 261,900 | 0 | 795,400 | 4,358.79 |
| PAYSON, SARAH H | 52,000 | 187,900 | 0 | 239,900 | 1,314.65 |
| PEASLEY, BERWYN | 800 | 0 | 0 | 800 | 4.38 |
| PEASLEY, BERWYN | 20,200 | 0 | 0 | 20,200 | 110.70 |
| PEASLEY, BERWYN SR | 89,100 | 0 | 0 | 89,100 | 488.27 |
| PEASLEY, BERWYN & AUDREY L. | 59,000 | 161,000 | 10,000 | 210,000 | 1,150.80 |
| PEASLEY, FRANK S | 78,800 | 0 | 0 | 78,800 | 431.82 |
| PEASLEY, FRANK S | 93,100 | 93,400 | 0 | 186,500 | 1,022.02 |
| PEASLEY, FRANK S. & TONYIA M. | 59,600 | 169,100 | 10,000 | 218,700 | 1,198.48 |
| PEASLEY, FREIDA | 16,900 | 0 | 0 | 16,900 | 92.61 |
| PEASLEY, FREIDA | 111,800 | 155,200 | 10,000 | 257,000 | 1,408.36 |
| PEASLEY, GREGORY & KATHERINE | 410,600 | 182,300 | 10,000 | 582,900 | 3,194.29 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|---------------------------------------|------------|----------|---------|-----------|----------|
| PEASLEY, ROGER & PEASLEY, WM M & | 94,600 | 77,400 | 0 | 172,000 | 942.56 |
| PEASLEY, TONYIA M.L. | 50,900 | 23,200 | 0 | 74,100 | 406.07 |
| PERALTA, KIM | 83,300 | 184,400 | 10,000 | 257,700 | 1,412.20 |
| PERKINS, JANE D | 81,600 | 102,100 | 0 | 183,700 | 1,006.68 |
| PERKINS, MARY L.& GILBERT E.(TRUSTEE) | 696,600 | 258,300 | 26,000 | 928,900 | 5,090.37 |
| PERKINS, MELANIE | 36,100 | 9,800 | 0 | 45,900 | 251.53 |
| PERKINS, THOMAS R, (TRUSTEE) | 216,000 | 41,600 | 0 | 257,600 | 1,411.65 |
| PERRY, VICTORIA JOANNE | 421,700 | 56,300 | 0 | 478,000 | 2,619.44 |
| PETERS, SARA M (TRUSTEE) | 175,500 | 107,500 | 0 | 283,000 | 1,550.84 |
| PHILBRICK, GILBERT E. | 125,400 | 144,300 | 0 | 269,700 | 1,477.96 |
| PHIPPS, ROBERT H & DIANE | 75,800 | 0 | 0 | 75,800 | 415.38 |
| PIERCE, MICHAEL J. & ROSEMARY J. | 832,300 | 306,500 | 0 | 1,138,800 | 6,240.62 |
| PIERCE, MICHAEL J. & ROSEMARY J. | 905,000 | 0 | 0 | 905,000 | 4,959.40 |
| PIERCE, PAMELA | 2,500 | 0 | 0 | 2,500 | 13.70 |
| PIERCE, PAMELA | 44,000 | 63,600 | 0 | 107,600 | 589.65 |
| PIPER-PAGE FAMILY CORP | 335,500 | 146,900 | 0 | 482,400 | 2,643.55 |
| PLEASANT VALLEY FARM, LLC | 722,700 | 188,500 | 0 | 911,200 | 4,993.38 |
| PLUFF, BARBARA | 400,900 | 60,900 | 0 | 461,800 | 2,530.66 |
| PLUFF, CLAYTON & BARBARA | 6,800 | 0 | 0 | 6,800 | 37.26 |
| PLUFF, CLAYTON & BARBARA | 481,100 | 133,000 | 26,000 | 588,100 | 3,222.79 |
| PLUMB CRAZY, LLC | 54,900 | 115,900 | 0 | 170,800 | 935.98 |
| POHLE, WILLIAM & ALLEN, SARAH | 65,900 | 0 | 0 | 65,900 | 361.13 |
| POINT AT CAPE ROSIER, THE | 76,100 | 0 | 0 | 76,100 | 417.03 |
| POOLE, REBECCA | 42,400 | 21,700 | 0 | 64,100 | 351.27 |
| POOLE, REBECCA R. | 48,900 | 66,000 | 10,000 | 104,900 | 574.85 |
| POOLE, ROBERT & ANN M. | 47,500 | 144,200 | 10,000 | 181,700 | 995.72 |
| POOLE, ROBERT R. & ANN M. | 18,400 | 0 | 0 | 18,400 | 100.83 |
| PORTER RAYMOND C, KIMBERLY B, | 380,800 | 68,900 | 0 | 449,700 | 2,464.36 |
| PORTER III, JOHN H. & MARGARET R. | 702,700 | 35,600 | 0 | 738,300 | 4,045.88 |
| POWELL, JOHN H & DARENE C | 55,100 | 46,200 | 0 | 101,300 | 555.12 |
| POWELL, JOHN H & DARENE C | 55,400 | 179,500 | 10,000 | 224,900 | 1,232.45 |
| POWELL, JOHN H & DARENE C | 101,600 | 0 | 0 | 101,600 | 556.77 |
| PRENTICE FAMILY LAND TRUST, | 42,000 | 1,500 | 0 | 43,500 | 238.38 |
| PRENTICE FAMILY LAND TRUST, | 185,100 | 9,300 | 0 | 194,400 | 1,065.31 |
| PRESSMAN, MARY H (TRUSTEE) | 247,000 | 0 | 0 | 247,000 | 1,353.56 |
| PRESSMAN, MARY H (TRUSTEE) | 468,200 | 72,100 | 0 | 540,300 | 2,960.84 |
| PRIOR, MICHAEL T. | 535,100 | 499,700 | 0 | 1,034,800 | 5,670.70 |
| PS HOLDINGS, LLC | 86,600 | 114,500 | 0 | 201,100 | 1,102.03 |
| PS HOLDINGS, LLC | 140,800 | 102,700 | 0 | 243,500 | 1,334.38 |
| PUBLIC SERVICE BUILDING, | 59,400 | 904,300 | 963,700 | 0 | 0.00 |
| PUNCH BOWL CHOWDER & MARCHING SOC. | 611,500 | 0 | 0 | 611,500 | 3,351.02 |
| PUNDT, RALPH H & MAUREEN B | 57,700 | 187,300 | 0 | 245,000 | 1,342.60 |
| RACKLIFFE, MARGARET | 110,500 | 7,000 | 0 | 117,500 | 643.90 |
| RACKLIFFE, PAMELA ANN | 65,500 | 172,100 | 0 | 237,600 | 1,302.05 |
| RACKLIFFE, PAMELA ANN | 117,000 | 272,300 | 0 | 389,300 | 2,133.36 |
| RAK, KAREN | 255,200 | 72,200 | 10,000 | 317,400 | 1,739.35 |
| RANKIN, DONNA | 183,800 | 123,700 | 0 | 307,500 | 1,685.10 |
| RANKIN, EDWARD J. | 37,500 | 43,200 | 0 | 80,700 | 442.24 |
| RAPHAEL, CHRISTOPHER C. | 247,500 | 79,000 | 0 | 326,500 | 1,789.22 |
| RAZI, IOANA FAMILY, LLC., ET AL (TIC) | 40,700 | 0 | 0 | 40,700 | 223.04 |
| RAZI, IOANA, ET AL (TIC) | 150,300 | 0 | 0 | 150,300 | 823.64 |
| RAZI, IOANA, JOAN, KATHERINE,JOHN- | 322,200 | 87,100 | 10,000 | 399,300 | 2,188.16 |
| REDMAN, STEVE & REDMAN RANDY | 37,800 | 39,900 | 0 | 77,700 | 425.80 |
| REEVES, ROGER C & JEAN K | 376,600 | 81,500 | 0 | 458,100 | 2,510.39 |
| REINOSO,JANE A.(TRUSTEE) | 306,800 | 95,100 | 0 | 401,900 | 2,202.41 |
| REYNOLDS, JAMES | 0 | 31,900 | 0 | 31,900 | 174.81 |
| RHODES, ROBERT A. & JUDY C. | 134,600 | 280,600 | 10,000 | 405,200 | 2,220.50 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|--------------------------------------|------------|----------|--------|-----------|-----------|
| RICH, CHARLES A & LINDA C | 635,600 | 642,500 | 0 | 1,278,100 | 7,003.99 |
| RICKERT, PAUL J. | 43,100 | 44,000 | 10,000 | 77,100 | 422.51 |
| RITTER, SUSAN R. | 454,900 | 65,000 | 0 | 519,900 | 2,849.05 |
| RIVERA, CHARLOTTE A & JOHNSON, MARY | 10,800 | 0 | 0 | 10,800 | 59.18 |
| RIZZO, JOSEPH W & DIANNE L | 45,000 | 134,900 | 10,000 | 169,900 | 931.05 |
| ROBBINS, LORILIE | 80,400 | 64,000 | 0 | 144,400 | 791.31 |
| ROBINSON, RUTH | 500 | 0 | 0 | 500 | 2.74 |
| ROBINSON, RUTH | 1,400 | 0 | 0 | 1,400 | 7.67 |
| ROBINSON, RUTH | 8,400 | 0 | 0 | 8,400 | 46.03 |
| ROBINSON, RUTH | 31,900 | 12,000 | 0 | 43,900 | 240.57 |
| ROBINSON, RUTH | 54,800 | 22,100 | 0 | 76,900 | 421.41 |
| ROBINSON, RUTH | 186,400 | 107,700 | 0 | 294,100 | 1,611.67 |
| ROBINSON, RUTH | 1,647,700 | 701,900 | 10,000 | 2,339,600 | 12,821.01 |
| ROBINSON, RUTH L | 371,000 | 0 | 0 | 371,000 | 2,033.08 |
| ROGERS, BRUCE A. & DEBORAH T. | 13,500 | 0 | 0 | 13,500 | 73.98 |
| ROGERS, DAVID H. | 1,093,300 | 116,400 | 0 | 1,209,700 | 6,629.16 |
| ROK-DOK,LLC | 295,200 | 166,000 | 0 | 461,200 | 2,527.38 |
| ROLFE, ROBERT A & STORM, PAMELA | 308,300 | 232,300 | 0 | 540,600 | 2,962.49 |
| ROSSOW, KATHERINE | 153,400 | 425,200 | 0 | 578,600 | 3,170.73 |
| ROWE, LUCY B & HUTCHISON, KEITH W | 788,200 | 95,500 | 0 | 883,700 | 4,842.68 |
| RUSS, JOEL B. | 300,100 | 58,000 | 0 | 358,100 | 1,962.39 |
| RUSSELL, LYNNE J | 3,200 | 0 | 0 | 3,200 | 17.54 |
| RUTLAND, BRUCE A. & MARILYN H. (TIC) | 797,400 | 236,100 | 26,000 | 1,007,500 | 5,521.10 |
| RYAN, PATRICK L. | 61,900 | 106,400 | 10,000 | 158,300 | 867.48 |
| RYAN, RUTH M | 32,100 | 0 | 0 | 32,100 | 175.91 |
| RYAN, RUTH M | 44,500 | 204,000 | 0 | 248,500 | 1,361.78 |
| RYAN, TIMOTHY J. | 59,700 | 0 | 0 | 59,700 | 327.16 |
| RYAN, VERNON T.& JEANETTE R | 60,000 | 131,900 | 26,000 | 165,900 | 909.13 |
| SALTY ACRES, LLC. | 287,800 | 0 | 0 | 287,800 | 1,577.14 |
| SALTY ACRES, LLC. | 338,100 | 81,000 | 0 | 419,100 | 2,296.67 |
| SANBORN, EUNICE & BOYINGTON, ELAINE | 303,700 | 111,600 | 0 | 415,300 | 2,275.84 |
| SANBORN, EUNICE & BOYINGTON,ELAINE | 88,900 | 0 | 0 | 88,900 | 487.17 |
| SANBORN, GAYLOR | 75,800 | 76,100 | 10,000 | 141,900 | 777.61 |
| SANBORN, GEORGE (HEIRS) | 32,000 | 0 | 0 | 32,000 | 175.36 |
| SANDBERG, KATHRYN & STROTT, CHARLES | 711,600 | 202,400 | 0 | 914,000 | 5,008.72 |
| SANDECKI, ALBERT & JEAN | 63,600 | 126,800 | 0 | 190,400 | 1,043.39 |
| SANDECKI, ALBERT & JEAN | 66,700 | 64,400 | 0 | 131,100 | 718.43 |
| SANDECKI, KATHERINE | 51,400 | 138,600 | 0 | 190,000 | 1,041.20 |
| SANFORD, NANCY & MURIEL | 110,000 | 85,600 | 0 | 195,600 | 1,071.89 |
| SATTERTHWAITE, SARAH B(75%) | 956,300 | 600 | 0 | 956,900 | 5,243.81 |
| SATTERTHWAITE, SARAH B. | 70,600 | 0 | 0 | 70,600 | 386.89 |
| SATTERTHWAITE, SARAH B. | 227,300 | 49,200 | 0 | 276,500 | 1,515.22 |
| SATTERTHWAITE, SARAH(TRSTEE) | 69,700 | 167,900 | 0 | 237,600 | 1,302.05 |
| SAUNDERS, GREGORY S & KELLY G | 50,900 | 140,100 | 10,000 | 181,000 | 991.88 |
| SAWYER, JANE L. | 133,300 | 167,300 | 0 | 300,600 | 1,647.29 |
| SCHAAD, MICHAEL & LUCY | 1,194,700 | 345,800 | 0 | 1,540,500 | 8,441.94 |
| SCHMITT, ELIZABETH & ROBERT | 34,300 | 0 | 0 | 34,300 | 187.96 |
| SCHMITT, ELIZABETH & ROBERT | 62,800 | 0 | 0 | 62,800 | 344.14 |
| SCHMITT, ELIZABETH & ROBERT | 380,800 | 162,500 | 0 | 543,300 | 2,977.28 |
| SCHMITT, ELIZABETH A & ROBERT P | 5,200 | 0 | 0 | 5,200 | 28.50 |
| SCHMITT, WILLIAM R & JOY F. | 227,700 | 192,100 | 0 | 419,800 | 2,300.50 |
| SCHOEDINGER, GEORGE,III& LESLEY | 881,100 | 742,000 | 0 | 1,623,100 | 8,894.59 |
| SCHWARZER, GAIL S. & LYNN A. | 395,400 | 139,900 | 0 | 535,300 | 2,933.44 |
| SCHWENK, VINCENT L | 47,300 | 0 | 0 | 47,300 | 259.20 |
| SCHWENK, VINCENT L | 366,300 | 278,300 | 10,000 | 634,600 | 3,477.61 |
| SCOTT-SUTHERLAND, JENNIFER | 8,100 | 0 | 0 | 8,100 | 44.39 |
| SCOTT-SUTHERLAND, JENNIFER | 41,300 | 0 | 0 | 41,300 | 226.32 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|--|------------|-----------|--------|-----------|-----------|
| SCOTT-SUTHERLAND, JENNIFER | 1,363,500 | 210,800 | 0 | 1,574,300 | 8,627.16 |
| SEAL COVE BOAT YARD, INC., | 0 | 684,100 | 0 | 684,100 | 3,748.87 |
| SEARLES, NANCY M., TRUSTEE | 603,200 | 0 | 0 | 603,200 | 3,305.54 |
| SEGER, RICHARD | 31,500 | 0 | 0 | 31,500 | 172.62 |
| SEWALL, KATHERINE B (TRUSTEE) | 1,002,800 | 169,000 | 0 | 1,171,800 | 6,421.46 |
| SGRECCI, PATRICIA | 47,900 | 0 | 0 | 47,900 | 262.49 |
| SHAHEEN, GREGORY T & ANN-MARGARET B | 78,400 | 0 | 0 | 78,400 | 429.63 |
| SHARP, MICHAEL & PAMELA L | 395,100 | 251,900 | 0 | 647,000 | 3,545.56 |
| SHAUGHNESSY, CHARLOTTE | 419,600 | 222,500 | 10,000 | 632,100 | 3,463.91 |
| SHERWELL, WILLIAM | 79,800 | 157,100 | 0 | 236,900 | 1,298.21 |
| SHERWELL, WILLIAM M & CHERYL K | 139,300 | 0 | 0 | 139,300 | 763.36 |
| SHETTERLY, ROBERT B, JR & | 429,500 | 305,200 | 0 | 734,700 | 4,026.16 |
| SHORE OAKS, LLC | 535,200 | 528,600 | 0 | 1,063,800 | 5,829.62 |
| SHORT, EILEEN | 150,400 | 0 | 0 | 150,400 | 824.19 |
| SILVEN, ANNE H | 1,181,000 | 147,000 | 0 | 1,328,000 | 7,277.44 |
| SILVEN, ANNE H. | 954,900 | 435,300 | 0 | 1,390,200 | 7,618.30 |
| SILVER, SANDRA J | 786,400 | 136,200 | 0 | 922,600 | 5,055.85 |
| SIMPSON, JANET | 524,800 | 264,100 | 10,000 | 778,900 | 4,268.37 |
| SINCLAIR, MICHAEL | 726,300 | 0 | 0 | 726,300 | 3,980.12 |
| SINCLAIR, MICHAEL | 733,100 | 0 | 0 | 733,100 | 4,017.39 |
| SKOGLUND, CAROL B. | 74,100 | 98,400 | 10,000 | 162,500 | 890.50 |
| SLATER, JOYCE F | 54,600 | 133,000 | 0 | 187,600 | 1,028.05 |
| SMEDAL, HARALD A. & SUSAN J. | 32,900 | 0 | 0 | 32,900 | 180.29 |
| SMEDAL, HARALD A. & SUSAN J. | 77,200 | 150,900 | 10,000 | 218,100 | 1,195.19 |
| SMEDAL, SUSAN J | 268,100 | 82,800 | 0 | 350,900 | 1,922.93 |
| SMITH COVE PRESERVATION TRUST | 62,700 | 0 | 0 | 62,700 | 343.60 |
| SMITH COVE, LLC | 314,600 | 0 | 0 | 314,600 | 1,724.01 |
| SMITH COVE, LLC | 679,500 | 121,300 | 0 | 800,800 | 4,388.38 |
| SMITH COVE, LLC | 3,334,500 | 1,630,700 | 0 | 4,965,200 | 27,209.30 |
| SMITH, ALLISSA & PENFIELD, MEREDITH | 322,100 | 93,900 | 0 | 416,000 | 2,279.68 |
| SMITH, DOROTHY & PERRY E, JR | 182,800 | 168,100 | 0 | 350,900 | 1,922.93 |
| SMITH, DOROTHY W. | 750,700 | 98,300 | 0 | 849,000 | 4,652.52 |
| SMITH, JASON P. & MICHELLE (50%) | 2,400 | 0 | 0 | 2,400 | 13.15 |
| SMITH, JASON P. & MICHELLE (50%) | 292,400 | 108,100 | 0 | 400,500 | 2,194.74 |
| SMITH, MICHAEL | 46,100 | 0 | 0 | 46,100 | 252.63 |
| SMITH, MICHAEL D. | 0 | 111,700 | 10,000 | 101,700 | 557.32 |
| SMITH, SANDRA | 325,300 | 81,700 | 0 | 407,000 | 2,230.36 |
| SMITH, SPENCER (TTE) c/o ANNE SMITH TUCKER | 570,900 | 28,600 | 0 | 599,500 | 3,285.26 |
| SMITH, VICTOR | 0 | 6,700 | 0 | 6,700 | 36.72 |
| SNIPES, JAMES & WEST, LYNN | 1,004,900 | 209,100 | 0 | 1,214,000 | 6,652.72 |
| SNOW TRUST, IRL FRANK | 3,200 | 0 | 0 | 3,200 | 17.54 |
| SNOW, DONALD F & ELAINE A | 35,800 | 0 | 0 | 35,800 | 196.18 |
| SNOW, EDGAR & NANCY | 37,800 | 0 | 0 | 37,800 | 207.14 |
| SNOW, EDGAR B. & NANCY S. | 45,000 | 113,100 | 10,000 | 148,100 | 811.59 |
| SNOW, ELIZABETH | 0 | 116,800 | 0 | 116,800 | 640.06 |
| SNOW, ELIZABETH | 211,700 | 130,100 | 10,000 | 331,800 | 1,818.26 |
| SNOW, ELIZABETH & SNOW-MUNSON, CARRIE E | 69,800 | 121,700 | 0 | 191,500 | 1,049.42 |
| SNOW, HORACE A. & ANDREA L. | 700 | 0 | 0 | 700 | 3.84 |
| SNOW, HORACE A. & ANDREA L. | 63,800 | 168,800 | 10,000 | 222,600 | 1,219.85 |
| SNOW, HORACE A. & ANDREA L. | 123,300 | 0 | 0 | 123,300 | 675.68 |
| SNOW, IRL FRANK & UNION TRUST CO | 52,400 | 229,900 | 10,000 | 272,300 | 1,492.20 |
| SNOW, KEITH & RACHEL | 92,700 | 58,700 | 0 | 151,400 | 829.67 |
| SNOW, RACHEL & KEITH | 89,400 | 43,000 | 26,000 | 106,400 | 583.07 |
| SODERBERG, KAREN L & ROBERT C. | 92,100 | 0 | 0 | 92,100 | 504.71 |
| SOUZA, MILDRED | 42,800 | 7,600 | 0 | 50,400 | 276.19 |
| SPEAR, JODY | 63,100 | 121,200 | 0 | 184,300 | 1,009.96 |
| SPELMAN, ELIZABETH V. | 332,900 | 71,000 | 0 | 403,900 | 2,213.37 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|---|------------|-----------|---------|-----------|-----------|
| SPENCER, GUILFORD | 533,400 | 96,200 | 0 | 629,600 | 3,450.21 |
| SPENCER, GUILFORD II(TRUSTEE) 50% | 153,100 | 0 | 0 | 153,100 | 838.99 |
| SPENCER, ROGER L | 55,700 | 66,800 | 0 | 122,500 | 671.30 |
| STAHNKE, BRUCE & KITAGAWA, ERLYNNE | 134,400 | 76,200 | 0 | 210,600 | 1,154.09 |
| STAPLES, BRUCE & DEBRA | 55,900 | 0 | 0 | 55,900 | 306.33 |
| STEELE, JENNIFER B | 131,600 | 158,200 | 0 | 289,800 | 1,588.10 |
| STEELE, TIMOTHY T. | 586,900 | 0 | 0 | 586,900 | 3,216.21 |
| STEVENS, CAROLYN D. | 43,100 | 114,800 | 10,000 | 147,900 | 810.49 |
| STEVENS, WALLACE (HEIRS) | 144,900 | 0 | 0 | 144,900 | 794.05 |
| STEVENS, WALLACE (HEIRS) | 252,200 | 34,000 | 10,000 | 276,200 | 1,513.58 |
| STINE, JOHN F. & ANNE E. | 61,800 | 0 | 0 | 61,800 | 338.66 |
| STINE, NANCY | 421,700 | 55,300 | 10,000 | 467,000 | 2,559.16 |
| STOLL, KURT S & VERENA A | 225,000 | 337,200 | 10,000 | 552,200 | 3,026.06 |
| STOLLER, NANCY J | 82,000 | 0 | 0 | 82,000 | 449.36 |
| STOLLER, NANCY J | 95,000 | 144,300 | 0 | 239,300 | 1,311.36 |
| STOLLER, NANCY J & RONALD G | 19,100 | 3,200 | 0 | 22,300 | 122.20 |
| STONE, CHARLES LYNN JR. | 8,500 | 0 | 0 | 8,500 | 46.58 |
| STONE, CHARLES LYNN JR. | 2,741,000 | 658,500 | 0 | 3,399,500 | 18,629.26 |
| STRAUSS, ROBERT C. | 1,023,600 | 426,900 | 0 | 1,450,500 | 7,948.74 |
| STUART, ALAN L. (TRUSTEE) | 889,400 | 2,380,700 | 0 | 3,270,100 | 17,920.15 |
| SUBER, PETER D & THORPE, ANNA L | 219,200 | 334,700 | 0 | 553,900 | 3,035.37 |
| SUNDAY RIVIERA HOLDINGS, LLC. | 283,500 | 274,000 | 0 | 557,500 | 3,055.10 |
| SUTHERLAND, III, MALCOLM R. | 293,500 | 172,300 | 0 | 465,800 | 2,552.58 |
| SWEET, SALLY | 488,000 | 41,800 | 0 | 529,800 | 2,903.30 |
| SWOPE, SHARSWOOD (TRUSTEE) | 55,500 | 196,000 | 0 | 251,500 | 1,378.22 |
| TANDY, PRISCILLA | 118,100 | 0 | 0 | 118,100 | 647.19 |
| TANDY, PRISCILLA | 322,500 | 80,700 | 0 | 403,200 | 2,209.54 |
| TANDY, RICHARD | 354,200 | 92,600 | 0 | 446,800 | 2,448.46 |
| TANDY, RICHARD B | 24,500 | 0 | 0 | 24,500 | 134.26 |
| TANIS, STEPHEN G & FISH, ALIDA L | 507,300 | 193,200 | 0 | 700,500 | 3,838.74 |
| TAPLEY, JEAN ELLEN | 10,800 | 0 | 0 | 10,800 | 59.18 |
| TAPLEY, PAUL R. & GLORIA | 45,000 | 71,000 | 0 | 116,000 | 635.68 |
| TARR, CHARLES & STOLL, VERENA A | 319,200 | 0 | 0 | 319,200 | 1,749.22 |
| TARR, CHARLES E. & GUDRUN K. | 225,000 | 309,700 | 10,000 | 524,700 | 2,875.36 |
| TARR, CHARLES E. & GUDRUN K. | 225,000 | 319,200 | 0 | 544,200 | 2,982.22 |
| THE KEEPERS FOR THE PRESERVATION of BOBCB | 14,900 | 25,800 | 40,700 | 0 | 0.00 |
| THE KEEPERS FOR THE PRESERVATION of BOBCB | 37,100 | 76,900 | 114,000 | 0 | 0.00 |
| THE R. PATA, JR TRUST NO. 1 | 42,500 | 76,500 | 0 | 119,000 | 652.12 |
| THOKATAUS, LLC | 790,200 | 837,600 | 0 | 1,627,800 | 8,920.34 |
| THOMAS, EDWARD R III | 69,300 | 187,600 | 10,000 | 246,900 | 1,353.01 |
| THOMSON, ROBERT & DEBORAH(TRUSTEE) | 8,700 | 0 | 0 | 8,700 | 47.68 |
| THOMSON, ROBERT B. & DEBORAH D. | 748,600 | 424,100 | 26,000 | 1,146,700 | 6,283.92 |
| THONER, STEPHEN A & SHARON | 87,400 | 116,900 | 0 | 204,300 | 1,119.56 |
| THURSTON, DONALD(LT) & ROBERT M | 320,200 | 129,100 | 0 | 449,300 | 2,462.16 |
| TOMKINS, WILLIAM S. | 255,900 | 93,300 | 10,000 | 339,200 | 1,858.82 |
| TOMSON, CAROL N. | 117,000 | 77,800 | 0 | 194,800 | 1,067.50 |
| TOOKER, HEATHER F | 1,095,800 | 890,700 | 10,000 | 1,976,500 | 10,831.22 |
| TOUSEY, JOANNA | 3,500 | 0 | 0 | 3,500 | 19.18 |
| TOUSEY, JOANNA | 38,000 | 200 | 0 | 38,200 | 209.34 |
| TOUSEY, KATHARINE(TRUST) | 151,600 | 0 | 0 | 151,600 | 830.77 |
| TOUSEY, KATHARINE(TRUST) | 1,876,100 | 8,600 | 0 | 1,884,700 | 10,328.16 |
| TOWN OF BROOKSVILLE | 7,700 | 0 | 7,700 | 0 | 0.00 |
| TOWN OF BROOKSVILLE | 34,100 | 0 | 34,100 | 0 | 0.00 |
| TOWN OF BROOKSVILLE | 37,800 | 0 | 37,800 | 0 | 0.00 |
| TOWN OF BROOKSVILLE | 109,800 | 20,000 | 129,800 | 0 | 0.00 |
| TOWN OF BROOKSVILLE, | 31,800 | 0 | 31,800 | 0 | 0.00 |
| TOWN OF BROOKSVILLE, ATHLETIC FIELD | 58,500 | 6,600 | 65,100 | 0 | 0.00 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|--|------------|----------|---------|-----------|-----------|
| TOWN OF BROOKSVILLE, SANDPILE | 5,400 | 0 | 5,400 | 0 | 0.00 |
| TRACEY, JENNIE O | 103,800 | 165,800 | 0 | 269,600 | 1,477.41 |
| TRAUB III, ALEXANDER S& NANCY T VAN PATTEN | 456,200 | 54400 | | 510,600 | 2,798.09 |
| TREDWELL, ROBERT F. & JUDITH B. | 335,900 | 204,600 | 0 | 540,500 | 2,961.94 |
| TRIANO, NICHOLAS C. | 44,600 | 27,700 | 0 | 72,300 | 396.20 |
| TROWBRIDGE, PATRICK& LOWN, PATRICIA | 177,100 | 184,800 | 10,000 | 351,900 | 1,928.41 |
| TRUE, PATRICIA | 247,900 | 249,600 | 26,000 | 471,500 | 2,583.82 |
| TRUESDALE, ELIZABETH H. | 67,600 | 0 | 0 | 67,600 | 370.45 |
| TUCKER, MARC S. & KATHLEEN B. | 798,100 | 607,500 | 0 | 1,405,600 | 7,702.69 |
| TWITCHELL, JEANNE M & JAMES E | 425,400 | 167,100 | 0 | 592,500 | 3,246.90 |
| TYLER, LUCIE A. | 57,000 | 151,700 | 0 | 208,700 | 1,143.68 |
| U S CELLULAR | 0 | 211,900 | 0 | 211,900 | 1,161.21 |
| VAALAND CLUB, K A | 3,928,300 | 179,800 | 0 | 4,108,100 | 22,512.39 |
| VAN DER EB, PETER J. & JOANNE W. | 900 | 0 | 0 | 900 | 4.93 |
| VAN DER EB, PETER J. & JOANNE W. | 4,700 | 0 | 0 | 4,700 | 25.76 |
| VAN DER EB, PETER J. & JOANNE W. | 9,200 | 0 | 0 | 9,200 | 50.42 |
| VAN DER EB, PETER J. & JOANNE W. | 188,400 | 194,400 | 10,000 | 372,800 | 2,042.94 |
| VANDENBOSCH, GENE & MARIE | 133,800 | 0 | 0 | 133,800 | 733.22 |
| VARNUM, ALBERT G., & SUSAN | 46,200 | 92,200 | 10,000 | 128,400 | 703.63 |
| VARNUMVILLE ROAD REALTY TRUST | 57,600 | 154,600 | 16,000 | 196,200 | 1,075.18 |
| VAUGHAN, ANDREA | 3,900 | 0 | 0 | 3,900 | 21.37 |
| VAUGHAN, ANDREA | 284,400 | 0 | 0 | 284,400 | 1,558.51 |
| VAUGHAN, ROBERT | 496,100 | 178,800 | 10,000 | 664,900 | 3,643.65 |
| VAUGHAN, ROBERT & ANNE H. | 0 | 155,900 | 0 | 155,900 | 854.33 |
| VAUGHAN, ROBERT & ANNE H. | 7,400 | 0 | 0 | 7,400 | 40.55 |
| VAUGHAN, ROBERT & ANNE H. | 912,700 | 11,600 | 0 | 924,300 | 5,065.16 |
| VEAGUE, JOHN R & GANEM, BARBARA A | 1,368,700 | 388,500 | 0 | 1,757,200 | 9,629.46 |
| VENNO, PAUL M.W. & SANDRA L. | 4,900 | 0 | 0 | 4,900 | 26.85 |
| VENNO, PAUL W. & SANDRA | 83,900 | 0 | 0 | 83,900 | 459.77 |
| VENNO, PAUL W. & SANDRA | 215,300 | 92,400 | 10,000 | 297,700 | 1,631.40 |
| VINCENT, JOHN H | 55,600 | 84,000 | 0 | 139,600 | 765.01 |
| W BROOKSVILLE CONGREGATIONAL CHURCH, | 45,300 | 82,300 | 127,600 | 0 | 0.00 |
| WADLEIGH, MARY | 87,600 | 149,600 | 0 | 237,200 | 1,299.86 |
| WADSWORTH, BECKY K | 57,500 | 222,300 | 10,000 | 269,800 | 1,478.50 |
| WAITE JR., DAVID R. | 67,600 | 147,900 | 0 | 215,500 | 1,180.94 |
| WALES, JESSE | 8,400 | 0 | 0 | 8,400 | 46.03 |
| WALKER, WILLIAM H & JUDY P, TRUSTEES | 146,600 | 111,000 | 0 | 257,600 | 1,411.65 |
| WALKERS CEMETERY | 33,100 | 0 | 33,100 | 0 | 0.00 |
| WALTZ, KENNETH N & HELEN E | 655,000 | 313,800 | 0 | 968,800 | 5,309.02 |
| WARDELL, PATRICK & LAURIE R. | 312,100 | 143,100 | 0 | 455,200 | 2,494.50 |
| WARDWELL, HORACE & SYLVIA | 9,200 | 6,300 | 0 | 15,500 | 84.94 |
| WARDWELL, KAREN | 72,000 | 136,700 | 0 | 208,700 | 1,143.68 |
| WARING, PAUL L, & ROBIN VANBUSKIRK | 326,300 | 134,600 | 0 | 460,900 | 2,525.73 |
| WASKILEWICZ, SHIRLEY & BULL, FREDERICK E, JR | 97,200 | 210,300 | 26,000 | 281,500 | 1,542.62 |
| WASSINK, MICHELLE | 73,400 | 118,400 | 10,000 | 181,800 | 996.26 |
| WATSON, JAN C. | 69,000 | 131,000 | 10,000 | 190,000 | 1,041.20 |
| WATSON, JAN C. | 156,200 | 0 | 0 | 156,200 | 855.98 |
| WATSON, JANET C. | 61,400 | 158,300 | 0 | 219,700 | 1,203.96 |
| WEBSTER, KARL S. & JEAN G. | 61,300 | 0 | 0 | 61,300 | 335.92 |
| WEBSTER, KARL S. & JEAN G. | 389,800 | 192,500 | 26,000 | 556,300 | 3,048.52 |
| WEBSTER, KATHERINE E | 54,300 | 0 | 0 | 54,300 | 297.56 |
| WEISS, JANET | 75,200 | 159,700 | 0 | 234,900 | 1,287.25 |
| WENDELL, EDWARD, JR & MARY M | 1,290,500 | 674,400 | 0 | 1,964,900 | 10,767.65 |
| WESSEL, LORI | 68,200 | 0 | 0 | 68,200 | 373.74 |
| WESSEL, NORRIS | 18,800 | 0 | 0 | 18,800 | 103.02 |
| WESSEL, PHILIP | 7,900 | 0 | 0 | 7,900 | 43.29 |
| WESSEL, PHILIP W. | 45,000 | 104,800 | 10,000 | 139,800 | 766.10 |

| 2014 Municipal Taxpayer List | Land Value | Building | Exempt | Taxable | 2014 Tax |
|--|------------|----------|--------|-----------|----------|
| WESSEL, PHILIP W. | 292,000 | 21,700 | 0 | 313,700 | 1,719.08 |
| WETLAND FOUNDATION, | 132,300 | 0 | 0 | 132,300 | 725.00 |
| WETLANDS FOUNDATION | 1,035,000 | 15,400 | 0 | 1,050,400 | 5,756.19 |
| WETLANDS FOUNDATION, | 456,300 | 106,100 | 0 | 562,400 | 3,081.95 |
| WHIDDEN, ROGER G & ANNE D | 587,300 | 112,100 | 0 | 699,400 | 3,832.71 |
| WHITE, FRANK I & SYLVIA | 233,000 | 206,800 | 0 | 439,800 | 2,410.10 |
| WHITE, MICHAEL | 686,200 | 685,400 | 0 | 1,371,600 | 7,516.37 |
| WHITE, MICHAEL P. | 680,200 | 177,900 | 0 | 858,100 | 4,702.39 |
| WHITNEY, DAVID G. & LYNN STOREY | 45,800 | 132,900 | 10,000 | 168,700 | 924.48 |
| WHITTIER, THOMAS N. & HEDGES, CHRISTINE M. | 264,300 | 206,400 | 0 | 470,700 | 2,579.44 |
| WIETHORN, CELIA M & | 32,400 | 0 | 0 | 32,400 | 177.55 |
| WIGHT, MICHAEL & WIGHT, DAISY | 69,800 | 0 | 0 | 69,800 | 382.50 |
| WIGHT, MICHAEL & WIGHT, DAISY | 70,800 | 247,900 | 0 | 318,700 | 1,746.48 |
| WILBUR, SETH | 41,800 | 2,000 | 0 | 43,800 | 240.02 |
| WILDER, SYLVIA A. | 436,600 | 185,000 | 10,000 | 611,600 | 3,351.57 |
| WILLIAMS, KHALIF A | 38,400 | 31,700 | 0 | 70,100 | 384.15 |
| WOJCIK, JAN | 37,800 | 0 | 0 | 37,800 | 207.14 |
| WOOD, KENDALL H | 45,700 | 32,300 | 0 | 78,000 | 427.44 |
| WOOD, KENDALL H. & JUNE C. | 36,300 | 47,900 | 10,000 | 74,200 | 406.62 |
| WOODWARD, CATHERINE E. | 291,900 | 122,600 | 0 | 414,500 | 2,271.46 |
| WOODWORTH, STEPHAN & LORI ANN | 13,500 | 0 | 0 | 13,500 | 73.98 |
| WOODWORTH, STEPHEN & LORI ANN | 192,400 | 0 | 0 | 192,400 | 1,054.35 |
| WOODWORTH, STEPHEN P & LORI ANN | 8,100 | 0 | 0 | 8,100 | 44.39 |
| WOODWORTH, STEPHEN P & LORI ANN | 12,400 | 0 | 0 | 12,400 | 67.95 |
| WOODWORTH, STEPHEN P & LORI ANN | 245,300 | 277,200 | 0 | 522,500 | 2,863.30 |
| WRIGHTINGTON, STEPHEN D. & LUCY | 149,200 | 160,100 | 0 | 309,300 | 1,694.96 |
| YOUNG, DEAN & JEAN M., REVOCABLE TRT | 306,000 | 202,600 | 0 | 508,600 | 2,787.13 |
| YOUNG, RAYMOND E. | 10,800 | 0 | 0 | 10,800 | 59.18 |
| ZIMMERMAN, DAVID | 91,100 | 171,900 | 10,000 | 253,000 | 1,386.44 |
| ZIMMERMAN, GEORGE L. & UN-JIN PAIK | 366,200 | 85,700 | 0 | 451,900 | 2,476.41 |
| ZUERNER, PETER F & BISHOP, EMILY-KATE | 77,900 | 111,400 | 0 | 189,300 | 1,037.36 |



Brooksville's Treasurer, of 47 years, Louise Grindle painting the signs to let people know, you are almost there!

Brooksville - it is all about Neighbors and being there!



**Community Cafe - Meals for Me -
10 years of Making a difference at Noontime every Thursday!
Call ahead to make reservations - 326-8864 - and join in the FUN!**

.....



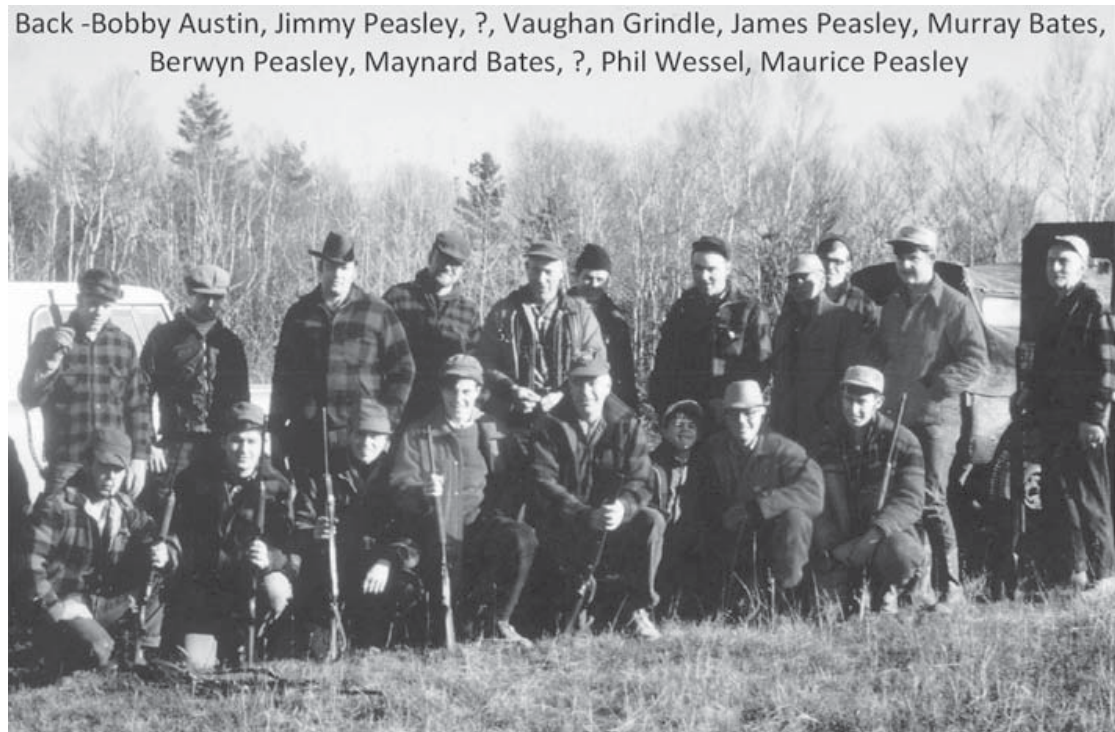
Brooksville Giving Hands - community quilters & more...
**Meeting every Tuesday at 9:00 - making quilts, stuffed animals and wellness packs for area
Hospitals, Nursing Homes and Police Departments.**
Here they are preparing Flags for a Storm Emergency Database Plan the Town & Fire Dept are trying to
establish for all Brooksville residents.

2014 TOWN CLERK'S REPORT

| | |
|--------------------------------------|-----|
| Births Recorded | 6 |
| Deaths Recorded | 8 |
| Marriages Recorded | 7 |
| Dog Licenses | 214 |
| Inland Fisheries & Wildlife Licenses | 126 |

Congratulations to..... *Christopher Brandon and Russell Corbett*
Bobby Blake and Heidi Gross
Paul Waring and Megan Robinson
Hans Eysenbach and Jesse Hayward
Travis Templeton and Alice Guilford
Craig Limeburner and Tiffany Clay
Brandon Allen and Meaghan Gray

Respectfully Submitted,
Amber Bakeman
Town Clerk



Front - Larry Dow, Joe Devlin, David Austin, Francis Devlin, Frank Devlin,
Buster Peasley, ?, Greg Peasley - Thanksgiving week - 1969

REPORT OF THE PLANNING BOARD

To the Selectmen and Citizens of the Town of Brooksville:

The Planning Board remained active in 2014, with Board members participating in our regular monthly meetings, and also attending Workshops hosted by the Hancock County Planning Commission and the Maine Municipal Association. In 2015 the Planning Board will be working with the Ordinance Review Committee to review FEMA Floodplain Maps of the Town.

As a reminder to citizens and to expedite the application approval process, the Planning Board reminds applicants to submit completed applications to the Code Enforcement Officer at least two weeks prior to our scheduled monthly meetings. This will allow the Code Enforcement Officer to review the application for completeness and save both the Planning Board and the applicant time in the review process.

Planning Board Members welcome your attendance at our regularly scheduled meetings and work sessions, and we thank you for your continued support in 2014.

The Planning Board meets at the Public Service Building at 7:00 p.m. on the first Tuesday of each month, with the exception of Election months of March and November. We will meet on the following dates in 2015:

| | |
|---------------|---------------|
| Jan. 6, 2015 | July 7, 2015 |
| Feb. 3, 2015 | Aug. 4, 2015 |
| Mar. 10, 2015 | Sept. 1, 2015 |
| Apr. 7, 2015 | Oct. 6, 2015 |
| May 5, 2015 | Nov. 10, 2015 |
| June 2, 2015 | Dec. 1, 2015 |

Respectfully submitted:

Donald Condon, Chairman
Philip Wessel, Secretary
Denis Blodgett

Gerald Gray
Chris Raphael
Jason Lepper, Alternate

Code Enforcement Officer's Report

2014 Activities:

| | | | |
|--|---|-------------------------|---|
| Houses | 4 | Barns | 2 |
| Cottages | 0 | Roads | 0 |
| Remodels (Business) | 0 | Driveways | 1 |
| Additions (Residential) | 3 | Sub-Division, Amendment | 0 |
| Additions (Business) | 0 | Cell Tower Application | 0 |
| Garages | 0 | Applications Refused | 0 |
| Deck/Patio/Porch/Wharf (to water access) | 2 | | |

Please remember that permits are required for shore land on which development is planned. If you are in doubt, please call me at the Town Office (326-4518), before starting any new projects.

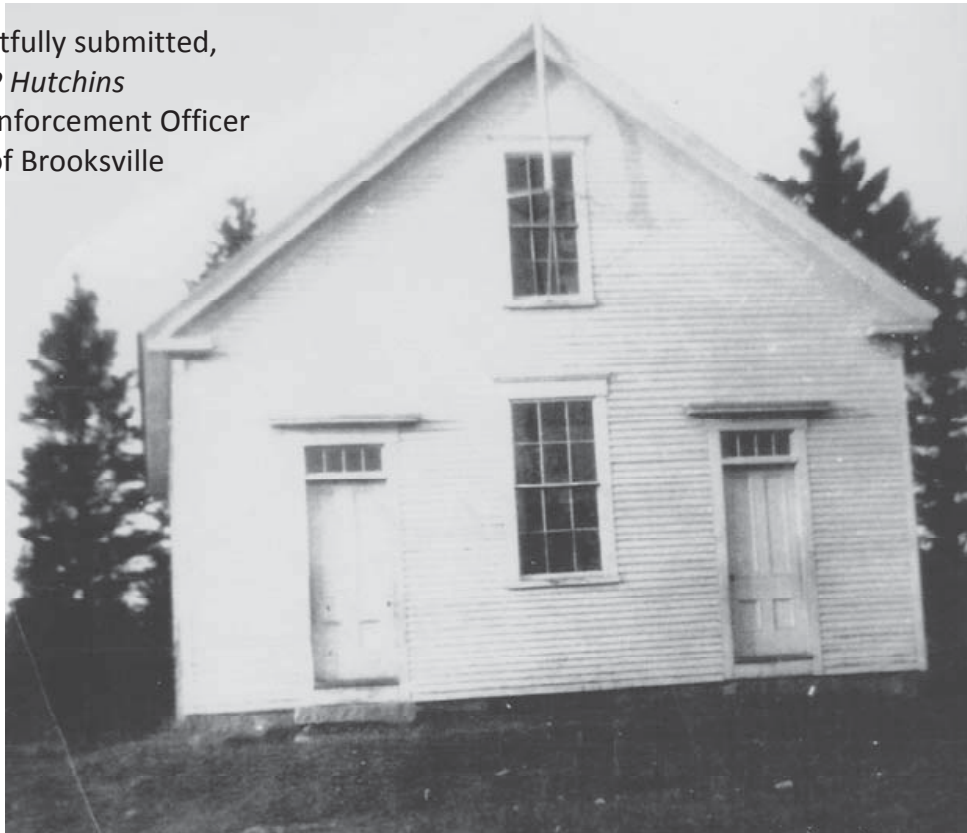
Ordinances and applications for municipal projects are available at the Town Office and on line at www.brooksvillemaine.org. Some of the projects requiring permits are on the list above.

The Brooksville Planning Board requires all Applications be submitted to:

Brooksville Planning Board, 1 Town House Rd., **PO Box 314**, Brooksville, Maine 04617

Applications to be reviewed must be received 2 weeks prior to meetings.

Respectfully submitted,
Lewis P Hutchins
Code Enforcement Officer
Town of Brooksville



*District #3 School - Built for \$666.66 in 1870 at Brooksville Corner
First Teacher Miss Lelia Aymer*

Report of the Plumbing Inspector

To the citizens of the Town of Brooksville:

| | |
|-----------------------------------|-----------|
| Number of Permits issued in 2014: | 14 |
| Internal Plumbing: | 7 |
| External Plumbing: | 7 |
| Total number of Permits issued: | <u>14</u> |

| | |
|-----------------------------------|------------|
| Total amount collected: | \$2,910.00 |
| Total sent to Treasurer of State: | \$ 120.00 |
| Total sent to DHS | \$ 697.50 |
| Total Fees, Training and Manuals | \$ 81.74 |
| Amount retained by LPI Inspector: | \$2,092.50 |

Respectfully submitted,
Lewis P. Hutchins
Local Plumbing Inspector
Town of Brooksville

Did you know:

In the late 1700's many families had 10 or more children. To keep them occupied and to meet their educational needs, day schools were established. These schools were first held in meeting houses or churches. Over time some areas were able to build traditional school houses.

We think of the schools of that time as teaching courses in the basics - Reading, Writing and Arithmetic. However in the eighteenth century, education in other areas were also desired and popular. In this area there were special schools offering courses in penmanship, writing, singing and navigation. These courses were usually offered in private homes and included children as well as adults interested in the different subjects. The teachers were pastors or people in the community knowledgeable in the different subjects.

Navigation was taught by seaman who had learned firsthand the ways of charts, winds and tides through a lifetime of experience on the sea. As you can imagine these were always one of the most popular courses offered.

REPORT OF THE ROAD COMMISSIONER

This year paving was finished on the Herrick Rd, going from the Herrick property to the State Rte. 176, Coastal Road, in Brooksville. The sides of the town roads were mowed by Ray MacDonald. That helps reduce some of the growth into the roads.

This year we had two unexpected events to deal with along with the usual highway maintenance. The first was beaver dam let go on the Herrick road resulting in major repairs, culvert replacement and reconstruction. The other was a storm on November 1 which took not only power and phone lines down but also dropped hundreds of limbs and trees onto the roadways. This has lead to a huge clean up job, affecting the majority of the town roads. Some areas have been cleaned up but there is still a lot to do. I would like to say thank you to all of the people who helped getting the roads open so quickly after the storm, especially the Fire Department volunteers who spent hours making sure most roads were passable within 24 hours. This not only helped me but also made it possible for Emera to get into Town more quickly.

More than ever 2014 gave us a lot of work to look forward to in the coming year. By the looks of some of the side roads maybe "coming years!". Due to the damage from the November 1st storm you will be seeing and hearing us as we attend to the necessary cutting, clearing and clean up for a while. Hart Farm Land Clearing helped me keep up with the chipping and trimming and along with my crew we will be doing much more in 2015.

Respectfully,
Mark Blake
Road Commissioner



Bus driver Clarence Fowler & student Carole Steel on Brooksville's 1st Bus - 1941

REPORT OF THE HARBOR COMMITTEE 2014

To the Selectmen and Citizens of Brooksville:

We thank you for your vote to appropriate \$4,000—a little less than half--of boat excise taxes to our account this year. Together with the additional income of about \$11,000 from the increase in mooring and dinghy fees, we were able to cover our operating costs and to maintain and improve the Landings' infrastructure. We also continue to add \$5,000 each year to our self-insurance and float replacement reserve.

In 2015, we will make significant improvements at the Landings. The major one will be re-doing the launch ramp at Dodge's Point, which was postponed from this year. In addition, we will be replacing the pier walkway, including its wobbly railings, at Betsy's Cove. Weather permitting, both of these projects should be completed before the floats are launched. Wear of about ten years is likely to necessitate new chain for the Dodge's Point floats next year, as it did for those in Betsy's Cove this year.

In April, the Federal Emergency Management Agency (FEMA) issued new preliminary flood plain maps for Maine, which are now scheduled to become effective in the summer of 2016. These maps are used to determine who must buy flood insurance and what flood plain development regulations must apply in depicted flood risk zones. While our Town itself is not affected by the proposed changes and will not be requesting any exemptions (unlike, for example, Rockland and Gouldsboro), individual property owners may be affected and may want to request an exemption. To learn about and view the preliminary new maps on the web, go to www.hcpcme.org and scroll down to "Find Your Floodplain". A printed set of the maps is available at the Town Office.

In July, the Maine Coast Heritage Trust transferred ownership of Harbor Island in Buck's Harbor to the Davis Harrison Revocable Trust. The deed allows for public access for low impact day use on the west side of the island. The current pier remains private and may not be used as an access point.

This year saw considerable growth in oyster aquaculture in the Bagaduce River waters of Brooksville, Penobscot and Sedgwick between Jones Narrows and the Davis Bridge. Over twenty Limited-purpose aquaculture (LPA) licenses for a site not to exceed 400 sq. ft. were granted, many of them around Johnson Point. These licenses are good for a one-year term and may be renewed annually. In addition, Frank and Tonyia Peasley expanded their Little Island Oyster Company when they were granted four contiguous LPA's for bottom culture of oysters on a site in front of their property east of the Bagaduce Lunch in Sedgwick. The only pending application at year's end was that for a 4-acre site in Mill Pond in the southeast corner of Smith Cove. This application is now being extensively reviewed by the Department of Marine Resources (DMR) and, given receipt of more than the five required requests, there will be a Public Hearing on the application in late March-early April.

The total number of moorings in our waters has grown roughly 7% over the last 10 years. The area with the greatest increase—roughly 20%--is Smith Cove, which includes the Cove itself as well as the waters across from Castine. In Buck's Harbor, we remain able to accommodate all boat owners on the waiting list for a new mooring location. These are sometimes not as near to shore access or as sheltered as the owner would like, so the waiting list for a change in location remains long.

We wish you 'fair winds and following seas', and thank you for your continuing support.

Respectfully submitted,

Brooksville Harbor Committee: Chris Bates, Ed Black, Marcia Chapman, Don Condon, Sarah Cox, *Chairman and Acting Harbormaster*, Pat Ryan and Bob Vaughan; John H. Gray, *Selectman Advisor*

2013 Financial Summary

| | |
|---|------------------|
| Operating balance as of January 1 | \$ 1,497.15 |
| Reserve balances as of January 1 | <u>36,007.63</u> |
| Total balance as of January 1 | \$37,504.78 |
| Income: | |
| Mooring fees | \$40,310.00 |
| Dinghy tie-up fees | 3,595.00 |
| Other (sale of mooring tackle/interest/misc) | 1,285.42 |
| Town Meeting Article M17 (from watercraft excise tax) | <u>4,000.00</u> |
| | \$49,190.42 |
| Operating Expenses: | |
| Personnel (Harbormaster/assistants) | \$16,867.15 |
| Boat allowance and fuel | 1,439.65 |
| Dinghy tie-up fee at BHYC | 450.00 |
| Marine services and supplies | 3,405.11 |
| Floats' maintenance/supplies/services | 3,151.73 |
| Landings' grounds and site maintenance | 1,462.50 |
| Insurance (liability and boat) | 1,464.00 |
| Office expenses (supplies/postage/decals/etc.) | 947.11 |
| Professional fees/dues | <u>725.00</u> |
| Total operating expenses | \$29,912.25 |
| Operating surplus | \$19,278.17 |
| Other Expenses: | |
| Transfer to float self-insurance/replacement reserve | \$ 5,000.00 |
| Capital improvements at Betsy's Cove Town Landing | <u>817.98</u> |
| | \$ 5,817.98 |
| Total Expenses | \$35,730.23 |
| Total Surplus | \$13,460.19 |
| Operating balance as of December 31 | \$14,957.34 |
| Reserve accounts as of December 31 | <u>41,138.31</u> |
| Total balance as of December 31 | \$56,095.65 |

Brooksville Community Center Commission

The Brooksville Community Center Commission is happy to report upon a successful and active "2014 Year" for our unique and historic building.

The Community Center is doing what it does best, serving the community. We want to thank everybody whom came and used the facilities for all various activities - basketball, wedding anniversaries, receptions, birthday parties, dance lessons and all other types of gatherings and meetings.

The Commission also had very good outcomes with their annual events. Which include two breakfasts, catering and holding the Brooksville High School alumni Banquet, The Kristen Herrick Memorial Christmas Tree Lighting and the Christmas Fair.

Something else the Brooksville Community Center started and sponsored for an evening in July was a Flash in the Pan Band Concert it was very successful and we hope to do it again in 2015.

Most of all we would like to thank everyone and all organizations whom made donation to the Community Center in 2014, all proceeds go directly toward the upkeep and improvement of our building and property.

Thank you all so very much,

Sincerely,

Philip W Wessel, Treasurer
Gleason Allen

Dean Cousins
Rick Ramos

Diane Harmon
Judy Lebel

Brooksville Community Center Commission

2014 Brooksville Community Center Treasurer's Report :

| | |
|-------------------------------------|--------------------|
| Carry over balance 12/31/2013 | \$ 7,326.67 |
| 2014 Receipts | + <u>5,168.46</u> |
| | \$12,495.13 |
| Expenditures | - <u>4,845.08</u> |
| Balance 12/31/14 | \$ 7,650.05 |
| Carry Over into January 2015 | \$ 7,650.05 |

Respectfully submitted,

Philip W Wessel, Treasurer

Brooksville Community Center Commission

Walker Pond Landing

This was the busiest year so far at Walker Pond Landing. Three hundred and seventy three boats were inspected and launched and no invasive aquatic plants have been found.

The towns purchased a swim float to help accommodate the growing number of bathers and a few more picnic tables have been set up to add to the fun. The access road will be plowed and sanded again this winter, so you can bring your traps or your ice boat.

The Friends of Walker Pond have offered to raise money to expand the boat inspection program and to help improve access to the beach area. They are also sponsoring a watershed survey in conjunction with the Maine DEP and the Hancock County Soil and Water Conservation District.

The Survey will help to identify sources of potential pollution in the watershed that drains into Walker Pond. Potential solutions will be developed for any problem area, and a full report will document the details of the survey. This is a cooperative effort to help educate landowners and the towns and to provide assistance if some areas need remediation. Volunteers are needed for one day in May to receive some training and physically walk a sector of the watershed. Please contact a selectman if you are interested in contributing to this effort to preserve the water quality of our pond.

A detailed Forest Management Plan has been developed for the Walker Pond parcel and is available on the town web site. The plan is designed to enhance access and create a park-like environment that attracts and preserves local wildlife, while also providing the funding for the project. Cutting will begin when all the conditions for a successful operation can be met.

The Inland Harbormaster, Nathaniel Allen, has relocated his family to Jefferson, Maine, so the towns will be looking for a replacement. We say thank you for your service, Nathaniel, and wish you good luck in your new endeavors.

Respectfully submitted
John Kimball



Ice Boats on Walker's Pond - 1920's

Brooksville Free Public Library Annual Report

Marcus Tullius Cicero once said that “if you have a garden and a library, you have everything you need.” Now, I'm not sure that a garden and library can cover everything, however there's a very important theme that ties these two together; growth. In a garden you're presented with the opportunity to cultivate and nurture vegetables, fruits and flowers, however in a library you're given the rarer opportunity to cultivate and nurture yourself. While gardens would be recognizable to Cicero, the look of libraries has certainly changed a lot in the two thousand and fifty years since he died. The purpose however, has really stayed the same; serve the patrons. If you want information, entertainment, engaging events, or if you simply want a warm and comfortable place to sit down, the library is here for you. So, if you haven't stepped in the library for a while, please join us; a lot has changed in the past year and we're constantly adding new services and programs.

The year of 2014 was without a doubt a time for growth and change. The largest and most noticeable of these changes is the new library expansion. The space is now about 38% larger than it was a year ago and the interior has been redesigned with the idea that it be something of a living room for the town. New comfortable furniture has been added we now have more places for reading, working on the computers, gathering, and for the children's library. All in all, it is a nicer spot to browse in and gives us more space for the library programs. This has been accomplished with the generous donations of many town residents (over half of the money was from individual donations), grants from the Davis Family Foundation, and the Stephen & Tabitha King Foundation. During the time affected by the construction and all of the resulting upheaval there were volunteers who generously gave their time and effort to help the library through every stage of this development. To all those who gave we thank you deeply, it could not have been accomplished without you.

This year over 4,500 people visited the library and we had just over 4,400 items circulate. This is quite good considering that we're open an average of 21 hours a week and that Brooksville has just over 900 residents who live here year-round. In 2014 we had 837 people who participated in a total of 54 library programs throughout the year. A large portion of this is due to the After School Reading Program, an old favorite that is still going strong. The After School Reading Program is a program that pairs a student with a volunteer and then just gives them the time and space to read some books together.

For 2015 we plan to re-introduce a couple of old programs as well as add on some brand new ones. These include a storytime for pre-schoolers and early

school age children, a monthly movie night, an all-ages game night, and adult education programs on a variety of interesting and helpful topics.

To close this up, I would like to thank the Library Board, the Friends of the Library, and the incredible volunteers who really held the library together for this past year. But, above all else, I'd like to thank everyone who uses the library, we couldn't exist without you. This is your library, so if there's anything that you want to see, please let us know.

Joe Mills, Head Librarian



- Good Luck Joe from the Brooksville Elementary School Library -

Brooksville Historical Society

The mission of the Brooksville Historical Society includes collecting and properly perserving those objects and archival records that illustrate and exemplify the history of our town. Since our incorporation in 1968 we have acquired 1000's of items which need proper handling. To preserve our past for the future we are faced with decision regarding our property.

The Farm House at 595 Coastal Rd. has too many restrictions to encourage developement. We have the options of :

1. Selling
2. exchanging it for the North Broooksville School property
3. renovating/expanding the existing museum

Should BHS cease operating in the future, the property would return to the heirs of the original donor and any additions made by BHS would need removing. Careful consideration is needed before any decisions are made. Our goal is to better serve our students, residents, and visitors as we approach Brooksville's 3rd Century.

We also have the never ending task of cataloging, storage, displays, exhibits, programs, Maja Trivia, Touring through Time, Newsletters, research, updating publications and website, posting at the Museum, Annual Lobster Dinner and planning events for 2017.

Much of this work is done during winter and we welcome volunteers any time of year. Our meetings are held the second Wednesday of each month:

2015 - Historical Society Monthly Meeting Schedule - 2015

| | |
|--------------------------|--------------------------|
| January 14..... @ 6:30 | July 8 @ 7:00 |
| February 11 @ 6:30 | August12 @ 7:00 |
| March 11 @ 6:30 | September 10 @ 7:00 |
| April 8 @ 6:30 | October 8 @ 7:00 |
| May 13 @ 7:00 | November 12@ 6:30 |
| June 10 @ 7:00 | December 10 @ 6:30 |

All Historical Society meetings are open to the public and everyone is invited to attend, additional information may be found on the Historical Society Notice Board displayed in the entry way of the Town House.

Brooksville Friends and Neighbors

Brooksville Friends and Neighbors wants to thank the town for their support for the printing and mailing of the Brooksville Breeze. The 400 dollars which the town provided last year pays for one issue of the Breeze. The Breeze has been published quarterly. I believe the newsletter has become a vital part of the community's communication. Continued support for its publication would be very much appreciated and we ask for the same amount of 400 dollars. Due to donations as well as the town's support, we continue to be able to publish and distribute the Breeze. We have no other expenses except for small state fee for being a not for profit organization.

Sincerely,
Joan MacCracken, Editor
Chairman of BFN

It's Recess - West Brooksville - 1941

Back Row: Richard Farnham, Harald Bladen, Robert Tapley



Front Row: Paul Tapley, Jerry Andrews, John Tapley

PENINSULA AMBULANCE CORPS

2014 Report to the Towns

Peninsula Ambulance Corps (PAC) has operated continuously for over 46 years. That record is due to the direct participation and financial support of many people, as well as steadfast support from town governments.

Call volume—the basis upon which we are reimbursed—increased by 2% in 2014 over the previous year. Responses were divided among Blue Hill (640), Brooklin (42), Brooksville (42), Castine (75), Penobscot (144), Sedgwick (106), and Surry (52). Calls to our secondary service areas of Bucksport, Deer Isle, Ellsworth, Orland, and Stonington, together with public service calls, added another 124 for a total of 1,225. Traumatic injuries were the dominant complaints, followed by breathing problems, traffic accidents and cardiac issues. Inter-hospital patient transports, which were 37% of call volume, are also included in call totals.

We are proud of our five full-time and 20 part-time staff—the Paramedics and EMTs who make the program work. PAC provides monies for continuing staff education for federally-mandated and PAC-required classes, and employee turnover is minimal. Our employees like their jobs and provide real benefit to the communities served by PAC.

Our largest customers by far remain Medicare (federal government) and Medicaid/MaineCare (state government). Together, they represent 71% of our billing. However, for every \$1 of that billing, we are actually paid only \$0.70. This accounts for most of our operating deficit. The remaining shortfall is the result of running a service in a large territory with a small population. (There is a modest federal reimbursement for rural ambulance services, but it is woefully inadequate and subject to constant congressional debate.)

We decrease our deficit in three ways: with the support of our town governments, by individual donations to our annual appeals, and by using volunteer board members to accomplish administrative and fund-raising tasks.

At the end of 2013 we successfully completed our final capital campaign to raise funds for two new ambulances and equipment, including a power stretcher and auto-loader for each.

THANK YOU EVERYONE!!!!

We took delivery of one in 2011, and the second—a PL Custom ambulance built on a Ford Chassis—was delivered in January, 2014.

In 2011, PAC established an ambulance replacement reserve fund. On the recommendation of a Certified Public Accountant, we are setting aside \$39,878 each year to assure timely replacement of our vehicles (\$164,000 each without equipment) on a seven-to-ten-year life schedule.

For the coming year, we are again asking for \$12.43 per capita from each town based on the 2010 census: \$8.00 for the operating budget and \$4.43 for the ambulance reserve fund.

Staff and ambulances are the visible aspects of PAC, but community loyalty and the funds provided by the towns are its lifeblood. Our annual appeal to the public provides an essential and remarkably consistent source of support, but we must rely to the greatest extent on the common sense of town governments and citizens to understand the necessity for an ambulance service, and that, if we don't hang together and make it work, no one else will.

We are truly grateful for your unwavering support.



PAC Board President Bob Vaughn is the first to experience the power stretcher.



A Message from Senator Brian D. Langley

Dear Friends and Neighbors:

I am honored to represent you in the Maine Senate for a third term. I appreciate the trust you have placed in me, and I will work tirelessly for the betterment of you and your neighbors, as well as for the entire state of Maine.

There is a great deal to accomplish during the 127th Legislature. The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so we must work to expand economic opportunity for all Mainers. Growing our economy and increasing the number of jobs available to Mainers will be a challenge, but I am confident that our ongoing commitment to addressing our outrageous energy costs and the needs of our aging population will continue to move our state in the right direction.

Private sector gains remain the best vehicle to spur robust economic growth, and I am focused on ensuring that traditional industries and small businesses have their needs met so Maine will continue to create jobs. In the same sense, innovation is critical to providing a path forward for Maine's economy – and my colleagues and I are excited to encourage the ideas of entrepreneurial minds young and old.

Another essential component of a robust economy is a skilled workforce. I have spent the last four years working on the Bridge Year Program which enables high school students to earn college credits while attending the technical center. Students graduate high school having completed 30 college credits at an affordable cost. Hancock County is in its first year with the Bridge Year. The focus now is on scaling it to all regions in the state in the next few years. I am pleased to be returning to the Education and Cultural Affairs Committee once again, and as its chair this session, to help advance this initiative.

Please feel free to contact me if you ever need my assistance in navigating the state bureaucracy. I would be happy to help in any way that I can. I may be reached in Augusta at 287-1505 or by e-mail at langley4legislature@myfairpoint.net.

Sincerely,
Brian D. Langley
State Senator

Dear Friends:

In November, the people of Maine entrusted me to serve another term in the United States Senate. I am deeply honored to serve you and will continue to work to bridge the partisan divide and to forge bipartisan solutions to the many challenges our nation faces. With the New Year just beginning, I welcome this opportunity to reflect on some of my work from this past year and to highlight some of my priorities for the year ahead.

The biggest challenge facing our State remains the need for more jobs so that Mainers can stay in our great State to live, work, and raise their families. Since small businesses create the vast majority of jobs, we must help them to start up, grow, and succeed. We must update our tax code to encourage small business investment in equipment and other assets, cut the red tape that is hampering job creators, build the transportation and energy infrastructure to support an expanding economy. We must also foster opportunities for key industries, from agriculture to defense. We must ensure that our workers have the skills they need for the jobs of today and tomorrow. These initiatives will remain my top priorities in the new Congress.

I am pleased to report a number of successes from this past year, including provisions from my “Seven Point Plan for Maine Jobs.” My proposals to streamline job training programs and better match workers’ skills with employers’ needs were enacted as part of a workforce investment act. I helped secure promising manufacturing opportunities for our state—from requiring the military to buy American-made athletic footwear for new recruits, just as it does for other uniform items, to an additional Department of Energy investment in the deepwater, offshore wind power project being developed by the University of Maine, Maine Maritime Academy, and private companies. For Maine agriculture, I succeeded in including the fresh, white potato in a federal nutrition program from which it has been the only vegetable to be excluded.

Also last year, I was pleased to join in the christening of the *USS Zumwalt* at Bath Iron Works, a Navy ship for the 21st Century that will help protect our nation and strengthen one of Maine’s most vital industries. And, for Veterans living in rural areas, I secured a two-year extension of the successful Access Received Closer to Home program, which is improving access to health care for Veterans in northern Maine. Finally, after several years in the making, I am delighted that Congress has approved my legislation to form a commission – at no cost to taxpayers – on the creation of a National Women’s History Museum. A museum recognizing the contributions of American women is long overdue, and this bill is an important first step toward that goal.

In the new Congress, I will serve as Chairman of the Transportation Appropriations Subcommittee. This position will allow me to continue working to ensure investments are made in critical transportation infrastructure, which is essential for our safety and economic growth. To date, Maine has received more than \$90 million for highway, bridge, airport, rail, and port projects through the successful TIGER grant program. I will also serve at the helm of the Senate Special Committee on Aging in the 114th Congress, a position I sought because Maine has the highest median age in the nation. Working to address pressing issues facing our seniors, from long-term care and

retirement security to the vast potential of biomedical research, will be on our agenda. Preventing and effectively treating Alzheimer's should be an urgent national priority as this devastating disease continues to take such a personal and economic toll on more than five million Americans and their families. The Committee will also continue to focus on the scams and frauds targeting our senior citizens and has a toll-free hotline (1-855-303-9470) where seniors and their loved ones can report suspected fraud. A Maine value that always guides me is our unsurpassed work ethic. As 2014 ended, I continued my record of never missing a roll-call vote since my Senate service began in 1997; a tally that now stands at more than 5,700 consecutive votes. I am grateful for the opportunity to serve the great State of Maine and the people of Brooksville. If ever I can be of assistance to you, please contact my Bangor Constituent Services Center at (207) 945-0417, or visit my website at www.collins.senate.gov.

Sincerely,



Susan M. Collins, United States Senator

*Learning the history of your community & State **the Maja Trivia Way!***



ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
OF THE TOWN OF
BROOKSVILLE, ME.,
FOR THE MUNICIPAL YEAR ENDING
FEBRUARY 4, 1914.

ALSO
THE WARRANT

ELLSWORTH, MAINE:
HANCOCK COUNTY PUBLISHING COMPANY, PRINTERS.
1914.

I have the honor of submitting my report as superintendent of schools. I have made a careful study of the schools, and in order to give you a clear idea of the conditions, my report will have to be longer than usual, but I would thank not only each and every voter, but also each and every woman, who has or ought to have as much interest in school matters as the voters, to carefully read this report.

Also, I wish to state that I am making this report of the conditions as I see them, having visited the schools a number of times, far in excess of what is required by the school law, and also having had a personal experience of ten years in rural schools.

Any explanation you desire or any criticisms you wish to make—as you have a perfect right to do, and which I welcome, as we are all liable to mistakes—I shall be glad to answer either in person or by letter. . . .

GRADED SCHOOLS.

I have carefully graded every school in your town, and was most agreeably surprised at the improvement shown by the pupils from the start of the system. To me it seemed that, under the old system, nothing was done to arouse any ambition in a pupil, while, under the graded system, I believe more actual improvement has been shown in one year than ever before. . . .

HIGH SCHOOL.

This is a subject that requires careful thought and study, for the conditions at Brooksville are very peculiar.

In the first place, where are we to have a high school? The only answer that can be given in order to satisfy everybody is, at the town hall.

In the second place, what steps must be taken in order to have a good school? In my mind this is the hardest problem that confronts us. I will try to handle this question in such a way that if you decide to vote on it, it will be with a good fair understanding. . . .

RECOMMENDATIONS.

I make the following recommendations which I think absolutely necessary to maintain the schools for a thirty-week year :

| | |
|--------------------------|--------|
| Common schools | \$750. |
| Repairs, | 300. |
| Text-books and supplies, | 200. |
| Tuition, | 600. |

If you decide to maintain a high school, the repair and text-book and supply account will have to be increased.

In closing, I wish heartily to thank the superintending school committee and the citizens for the cordial support accorded me during the year.

Respectfully submitted,
WINFRED E. CLARK,
Superintendent of Schools.

Congratulations to the Class of 2014



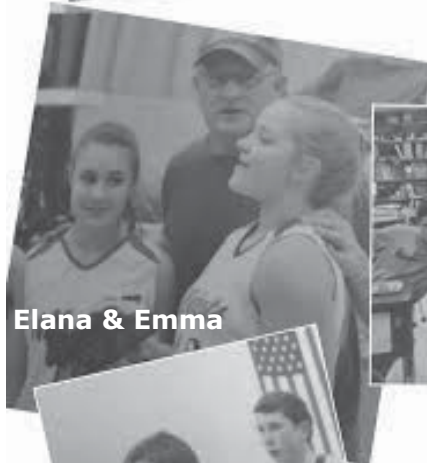
Elana Bakeman



Sam, Silas & Marshall



Sam Lyon-Payson



Elana & Emma



Elana, Emma & Silas



Marshall



Marshall Lebel



Silas Bates



Emma Crosby

And our warmest wishes to the Town's High School Graduates.
Savannah Leaf, Baron Shaheen, Bridget Limeburner & Julien Wilder
We salute you! May the years ahead be one exciting adventure after another.



Brooksville Elementary School
Todd R. Nelson, Principal
1527 Coastal Rd
Brooksville, Maine 04617

Dear Brooksville Citizens:

Your elementary school is home this year to 60 children*, pre-K through 8th grade, and a dedicated and talented staff of adults. We welcomed two new teachers this year: Victoria Richardson (French) and Sylvia Tapley (Librarian)...and a new principal who also teaches 7-8 Language Arts and Social Studies: me. Our math/science teacher Joseph Devine, returned in January from a one-year deployment with the U.S. Army in Kuwait. Welcome back, Joe.

In my hiring interview with the search committee last March, I shared my view of our work as taking care of an educational watershed. That is, we are the stewards of our children's children's education. "Our present efforts and sacrifices are for beneficiaries unborn, and our present efforts and sacrifices will nourish us as well," I wrote. "The concept of watershed will redefine our work as teachers and parents and friends; our work as stewards of a unique educational vision; as caretakers of a *particular* school and community; as nurturers of something the world needs."

I see this being enacted in a myriad of ways in Brooksville. The greater community contributes the Maja Trivia contest, the Brooksville Education Foundation, the Brooksville Parent Teacher Friends Association, and many different unique professionals. Every day we welcome community members who volunteer in the library and classrooms or share an expertise. We are the sum of these constituent parts and the richer for it. It's wonderful to see the town turn out for our Holiday Fair, Winter and Spring Concerts, and athletic events. Thank you too for attending our recent fundraising breakfasts to support the new kiln (purchased!) for the art program.

A final thought: "Here's the thing about stewardship of an education watershed: the future is now. We can't put off the responsibility as heirs, nor pause to consider whether or not to purify our contribution to the stream. The current flowing into the future never stops and won't tolerate too much deliberation. The vessels of our exports and imports of commerce, communication, and care are loading now." Thanks for your support of all of these works in progress. We hope you feel connected to your school. Note our new Facebook page and "Friend" us! Or inquire with Mrs. Andrews if you'd like to receive weekly newsletters.

Respectfully submitted,

Todd R. Nelson, Principal

*Elementary students:

| | | | | | | | | | | |
|-------------|------|---|---|----|---|---|---|---|---|---|
| Grade: | PreK | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Enrollment: | 5 | 6 | 8 | 12 | 3 | 8 | 5 | 5 | 5 | 3 |



Union 93 Superintendent's Office
PO Box 630
Blue Hill Maine 04614

To the Citizens of Brooksville:

The expenditure budget for the school is up 2.2%, or \$36,392.43. It is basically a maintenance budget, with the exception of adding one more day per week for the librarian, supporting a half-year sabbatical for one of the teachers, and replacing four ceilings. The School Board continues to be focused on containing budget costs for the school.

Enrollment, pre-K – 8 is up a bit from 55 last year to 60 this year.

State subsidy is anyone's guess. In 2014-15 we got \$44,285.58 (and we guessed at \$25,000.00). We'll keep the \$25,000.00 guess for 2015-16.

There is good energy at BES these days. New principal Todd Nelson has brought with him some creativity, and his bagpipes! Todd would love to have you stop by to visit the school, as it is a true community resource for Brooksville.

Respectfully,
Mark Hurvitt
Superintendent



Learning to knit with help from the community? Nope even better, from Grammies!

George Stevens Academy Annual Report to the Community

George Stevens Academy continues to serve the local community as it has for more than two hundred years with traditions of academic and extracurricular excellence, and community spirit that contributes substantially to the unique character of this area. Founded in 1803 as Blue Hill Academy, George Stevens Academy is an independent school serving local publicly-funded day students as well as residential students and private-pay students. GSA's comprehensive program of studies offers more than 100 courses each year in ten different departments taught by experienced and dedicated teachers. Many of these are offered at three levels: fundamentals, college preparatory, and honors/advanced placement.

GSA Enrollment

| | <u>Boys</u> | <u>Girls</u> |
|----------|-------------|--------------|
| Grade 9 | 41 | 40 |
| Grade 10 | 48 | 39 |
| Grade 11 | 38 | 45 |
| Grade 12 | <u>45</u> | <u>39</u> |
| | 172 | 163 |

Enrollment by Town:

Blue Hill 117, Brooklin 20, Brooksville 25,
Castine 12, Hancock 1, Mariaville 1,
Orland 16, Penobscot 36, Sedgwick 34,
Surry 37, Twp. Unorganized 1, Residential
30. Private 4. AFS 1

Governance – Board of Trustees

Marion Morris, *President*, Brooklin

James Markos, *Vice President*, Blue Hill

Brian van Emmerik, *Treasurer*, Sedgwick

James Henry, *Clerk*, Penobscot

Margaret Hannah, Blue Hill

Mary Tyler Knowles, Blue Hill

Deborah Ludlow '79, Brooksville

Melissa Mattea, Sedgwick

Michael McMillen, Brooksville

Marjorie Olivari, Castine

Lin Parker, Penobscot

Samantha Politte, Blue Hill

Phyllis Taylor, Blue Hill

Jon Woodward, Sedgwick

Administration

Paul B. Perkinson, Head of School

Gail Strehan, Asst. to Head of School

Harearl Moore, Asst. to Head of School

Joanna Evans, Admissions

Martha Garfield, College & Voc. Counseling Libby Rosemeier, Dean of Students

Frederick Heilner, Business Manager

James Murphy, Athletic Director

Kathy Pelletier, Residential Life

Rada Starkey, Development

Liffey Thorpe, Communications

Jennifer Traub, Annual Giving

George Stevens Academy welcomes community support and participation. We continue to implement our Strategic Plan, "Renewing the Commitment to Student Success," that improves GSA's program, supports the students and staff, increases professional development, provides new buildings, and renovates existing facilities. The plan is available on the GSA Website. Please contact the GSA office at 207-374-2808 if you would like to be involved in any of our projects.

Finances

The State has set the maximum tuition rate for FY15 at \$10,339. Our annual operating budget is \$5,315,000. We depend on a strong fund-raising effort to meet our expenses. In FY14 the Annual Fund raised \$189,000 in unrestricted gifts and \$150,000 in restricted funds. The FY15 goal is \$225,000 in unrestricted donations. Our ability to offer programs and services not funded by state tuition is a distinct advantage of an independent school.

The Annual Fund is successful thanks to the many, generous contributions of GSA's alumni, parents & friends. We are especially proud of our alumni who gave last year at record rates. In FY14, more than 800 donors contributed to this community school.

For up-to-date information about GSA, our programs, and what's happening on campus, visit our Web site at www.georgestevensacademy.org. Thank you!

Paul B. Perkinson
Head of School

James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
Wanese L. Lynch, C.P.A.
Amy E. Atherton, C.P.A.

February 3, 2015

To the Board of Selectmen
Town of Brooksville
1 Town House Road
Brooksville, ME 04617

Dear Board of Selectmen,

Please be advised that as of this date, the audit for the Brooksville School Department is not completed. Employee turnover in the School Union #93 Central Office has resulted in a delay in the closing of the School Department financial records to enable the audit to be completed.

School Union #93 has obtained an extension with the State Department of Education through March 1, 2015 for the completion of the audit. We do not anticipate any problem with meeting that deadline.

If you have any questions, please do not hesitate to contact me.

Sincerely,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.

JWW/ljw

TEL.(207)667-6500
FAX.(207)667-3636

295 MAIN STREET
P.O. BOX 889
ELLSWORTH, MAINE 04605

Brooksville Elementary School

2015-2016 Budget Final Version

| Account Number / Description | 2 Years Prior Actual 7/1/2013 - 6/30/2014 | 1 Year Prior Adopted 7/1/2014 - 6/30/2015 | 1 Year Prior Act to Date 7/1/2014 - 6/30/2015 | Budget Total 7/1/2015 - 6/30/2016 | Budget Difference 7/1/2015 - 6/30/2016 | % Diff | Notes 7/1/2015 - 6/30/2016 |
|---|--|--|--|---|--|-----------------|----------------------------------|
| S5. System Administration Svcs | | | | | | | |
| School Committee Services | | | | | | | |
| 1. 1000-0000-2310-51500-9000 Board Stipends | 100.00 | 125.00 | 100.00 | 125.00 | 0.00 | 0.00% | |
| 2. 1000-0000-2310-52200-9000 Medi/FICA | 7.64 | 9.55 | 7.64 | 9.55 | 0.00 | 0.00% | |
| 3. 1000-0000-2310-52600-9000 Unemployment Insurance | 1.00 | 1.25 | 1.00 | 1.25 | 0.00 | 0.00% | |
| 4. 1000-0000-2310-52700-9000 Workers Compensation | 0.36 | 0.45 | 0.36 | 0.45 | 0.00 | 0.00% | |
| 5. 1000-0000-2310-53000-9000 Purchased Professional Services | 39,403.84 | 34,800.00 | 15,959.83 | 24,800.00 | (10,000.00) | (28.74)% | |
| Notes: Audit Services \$4,800 (FY13 Audit \$4,717) Legal Services \$20,000 | | | | | | | |
| 6. 1000-0000-2310-53300-9000 Training/Professional Development/Conf | 122.00 | 300.00 | 0.00 | 300.00 | 0.00 | 0.00% | |
| 7. 1000-0000-2310-55000-0000 ADVERTISING | 0.00 | 0.00 | 130.00 | 0.00 | 0.00 | --- | |
| 8. 1000-0000-2310-55000-9000 Other Purchased Services (Expenses) | 1,246.00 | 1,330.00 | 1,012.00 | 1,330.00 | 0.00 | 0.00% | |
| Notes: Board Insurance \$440 Direct Deposit Fees \$370 | | | | | | | |
| Community Fee Wee Basketball Insurance \$520 | | | | | | | |
| 9. 1000-0000-2310-58000-9000 Miscellaneous Board Expenses | 4,503.18 | 1,600.00 | 960.56 | 1,600.00 | 0.00 | 0.00% | |
| Notes: Dues and Fees \$600 Advertising \$1000 | | | | | | | |
| Total School Committee Svcs | \$45,384.02 | \$38,166.25 | \$18,171.39 | \$28,166.25 | \$(10,000.00) | (26.20)% | |
| Office of the Supt. Services | | | | | | | |
| 10. 1000-0000-2320-53410-9000 Assessment for Administration (prorate) | 38,770.23 | 41,087.32 | 11,994.63 | 41,520.71 | 433.39 | 1.05% | |
| 11. 1000-0000-2500-53410-9000 Assessment for Business Services | 15,341.90 | 17,166.12 | 4,047.45 | 19,160.03 | 1,993.91 | 11.62% | |
| Total Office of the Supt. Serv | \$54,112.13 | \$58,253.44 | \$16,042.08 | \$60,680.74 | \$2,427.30 | 4.17% | |
| Contingency | | | | | | | |
| 12. 1000-0000-2311-59000-9000 Contingency | 0.00 | 12,500.00 | 4,559.00 | 12,500.00 | 0.00 | 0.00% | |
| Total Contingency | \$0.00 | \$12,500.00 | \$4,559.00 | \$12,500.00 | \$0.00 | 0.00% | |
| S5.Total System Admin Service | \$99,496.15 | \$108,919.69 | \$38,772.47 | \$101,346.99 | \$(7,572.70) | (6.95)% | |
| S6. Student Transportation Svc | | | | | | | |
| 13. 1000-0000-2700-51180-9000 Bus Driver Wages - Regular Runs | 42,672.25 | 38,890.24 | 22,442.12 | 40,278.00 | 1,387.76 | 3.57% | |

Brooksville Elementary School

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|--|-------------------------|-------------------------|-----------------------------|---------------------|-------------------|--------------|-------|
| Notes: Larry Hardy \$21.88/hr \$22,263 Teresa Crosby \$21.64/hr \$18,015 Transportation for Educational Field Trips has been moved to 1000-1100-2700-51180-1000 | | | | | | | |
| 14. 1000-0000-2700-51232-9000 Substitute Bus Driver | 0.00 | 1,000.00 | 1,368.18 | 2,000.00 | 1,000.00 | 100.00% | |
| 15. 1000-0000-2700-52180-9000 Health Insurance | 14,148.18 | 17,374.98 | 8,221.31 | 18,233.02 | 858.04 | 4.94% | |
| 16. 1000-0000-2700-52230-9000 Substitutes Medi/FICA | 0.00 | 77.00 | 104.67 | 77.00 | 0.00 | 0.00% | |
| 17. 1000-0000-2700-52280-9000 Medi/FICA | 3,264.42 | 2,975.10 | 1,716.82 | 2,975.10 | 0.00 | 0.00% | |
| 18. 1000-0000-2700-52630-9000 Substitute Unemployment Ins | 0.00 | 2.00 | 13.69 | 2.00 | 0.00 | 0.00% | |
| 19. 1000-0000-2700-52680-9000 Unemployment Ins | 243.26 | 240.00 | 35.18 | 240.00 | 0.00 | 0.00% | |
| 20. 1000-0000-2700-52730-9000 Substitute Workers Comp | 0.00 | 130.00 | 83.05 | 130.00 | 0.00 | 0.00% | |
| 21. 1000-0000-2700-52780-9000 Workers Comp | 2,903.38 | 2,541.55 | 1,467.35 | 2,541.55 | 0.00 | 0.00% | |
| 22. 1000-0000-2700-54300-9000 Repair and Maintenance of Buses | 23,772.53 | 15,000.00 | 12,334.36 | 16,000.00 | 1,000.00 | 6.67% | |
| 23. 1000-0000-2700-55200-9000 Insurance on School Buses | 1,672.00 | 1,900.00 | 1,026.00 | 1,900.00 | 0.00 | 0.00% | |
| 24. 1000-0000-2700-55320-9000 Bus Radio Service | 904.75 | 720.00 | 360.00 | 720.00 | 0.00 | 0.00% | |
| 25. 1000-0000-2700-55800-9000 Mileage Reimbursement | 845.92 | 705.60 | 107.20 | 705.60 | 0.00 | 0.00% | |
| Notes: Transportation to Deer Isle 10.08 miles per day, 175 student days, \$0.40/mile | | | | | | | |
| 26. 1000-0000-2700-56260-9000 Energy - Motor Fuels | 11,868.08 | 17,500.00 | 4,606.41 | 17,500.00 | 0.00 | 0.00% | |
| 27. 1000-0000-2700-57360-9000 Purchase of School Buses (Cash) | 0.00 | 15,000.00 | 15,000.00 | 19,000.00 | 4,000.00 | 26.67% | |
| Notes: Payoff of Bus Lease | | | | | | | |
| 28. 1000-0000-2750-55140-9000 Other Purchased Trans. Services | 1,588.00 | 0.00 | 0.00 | 0.00 | 0.00 | --- | |
| Notes: Student has moved out of Brooksville | | | | | | | |
| S6. Total Transportation Svc | \$103,882.77 | \$114,056.47 | \$68,886.34 | \$122,302.27 | \$8,245.80 | 7.23% | |
| S7. Regular Instructional Svcs | | | | | | | |
| Elementary Instructional Svcs | | | | | | | |
| 29. 1000-1100-1000-51010-1000 Teacher Salaries | 400,531.12 | 431,632.99 | 176,456.18 | 468,178.00 | 36,545.01 | 8.47% | |

Brooksville Elementary School

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|--|--|--|--|---|--|----------|-------|
| Notes: K Allen \$55,606 D Carter 40% \$22,472 D Davis 60% \$31,049 C Lepper \$54,876 N Lepper \$59,992 C Pert \$56,028 R Poole-Heyne 40% \$16,749 W Whittaker \$40,043 **Reduced \$6,300 by Title IA Grant Funds** J Whittaker 50% \$24,882 J Devine \$47,216 V. Richardson 40% French \$20,827 Todd Nelson 50% ELA/SS \$38,438 Instructional Aides/Assistant Wages | | | | | | | |
| 30. 1000-1100-1000-51020-1000 Substitute Wages | 7,798.41 | 0.00 | 0.00 | 0.00 | 0.00 | --- | |
| 31. 1000-1100-1000-51230-1000 Substitute Wages | 26,427.04 | 18,062.44 | 15,885.22 | 25,396.60 | 7,334.16 | 40.60% | |
| Notes: 90 days * \$80 per day Long-term Sub for C. Pert Sabbatical \$18,196.60 | | | | | | | |
| 32. 1000-1100-1000-51500-1000 Stipends | 1,102.61 | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 0.00% | |
| Notes: Kieve 1 Teacher, 4 nights 8th Grade Class Trip, 2 Teachers, 3 nights Science museum overnight | | | | | | | |
| 33. 1000-1100-1000-52110-1000 Teacher Health Insurance | 118,127.88 | 143,901.50 | 69,292.06 | 150,079.28 | 6,177.78 | 4.29% | |
| Notes: Estimating 10% Anthem increase, 3% Dental increase | | | | | | | |
| 34. 1000-1100-1000-52120-1000 Instruct. Aides Health Insurance | 3,172.10 | 0.00 | 551.48 | 0.00 | 0.00 | --- | |
| 35. 1000-1100-1000-52200-1000 Stipend Medi | 15.80 | 36.25 | 0.00 | 36.25 | 0.00 | 0.00% | |
| 36. 1000-1100-1000-52210-1000 Teacher Medi/FICA | 6,026.18 | 6,258.67 | 2,747.48 | 6,774.98 | 516.31 | 8.25% | |
| 37. 1000-1100-1000-52220-1000 Instr. Aides Medi/FICA | 111.12 | 0.00 | 0.00 | 0.00 | 0.00 | --- | |
| 38. 1000-1100-1000-52230-1000 Substitute Medi/FICA | 400.59 | 430.11 | 235.26 | 87.00 | (343.11) | (79.77)% | |
| 39. 1000-1100-1000-52250-1000 Stipend Medicare | 0.00 | 197.00 | 0.00 | 197.00 | 0.00 | 0.00% | |
| 40. 1000-1100-1000-52300-1000 Stipend Retirement | 29.22 | 66.25 | 0.00 | 84.00 | 17.75 | 26.79% | |
| 41. 1000-1100-1000-52310-1000 Teacher Retirement | 10,614.02 | 11,438.26 | 4,676.14 | 15,699.26 | 4,261.00 | 37.25% | |
| 42. 1000-1100-1000-52320-1000 Ed Tech Retirement | 206.61 | 0.00 | 0.00 | 0.00 | 0.00 | --- | |
| 43. 1000-1100-1000-52330-1000 Substitute Retirement | 119.58 | 319.68 | 55.12 | 201.60 | (118.08) | (36.94)% | |
| 44. 1000-1100-1000-52510-1000 Course/Tuition Reimbursement | 6,551.68 | 9,408.00 | 2,595.00 | 15,680.00 | 6,272.00 | 66.67% | |
| Notes: 10 courses * \$1568 per course | | | | | | | |

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|--|---|---|---|---|--|----------|----------------------------------|
| 45. 1000-1100-1000-52600-1000 Stipend Unemployment Ins | 0.00 | 25.00 | 0.00 | 25.00 | 0.00 | 0.00% | |
| 46. 1000-1100-1000-52610-1000 Teacher Unemployment Ins | 1,395.41 | 1,363.17 | 415.03 | 1,475.62 | 112.45 | 8.25% | |
| 47. 1000-1100-1000-52620-1000 Instr. Aides Unemployment Ins | 48.04 | 0.00 | 0.00 | 0.00 | 0.00 | --- | |
| 48. 1000-1100-1000-52630-1000 Substitute Unemployment Ins | 182.39 | 131.20 | 34.26 | 131.20 | 0.00 | 0.00% | |
| 49. 1000-1100-1000-52700-1000 Stipend Workers Comp | 3.66 | 9.03 | 0.00 | 9.03 | 0.00 | 0.00% | |
| 50. 1000-1100-1000-52710-1000 Teacher Workers Compensation | 1,465.24 | 1,559.06 | 828.81 | 1,588.62 | 29.56 | 1.90% | |
| 51. 1000-1100-1000-52720-1000 Instr. Aides Workers Compensation | 27.98 | 0.00 | 4.20 | 39.47 | 39.47 | --- | |
| 52. 1000-1100-1000-52730-1000 Substitute Workers Comp | 91.96 | 84.57 | 57.54 | 26.64 | (57.93) | (68.50)% | |
| 53. 1000-1100-1000-53000-1000 Purchased Professional Services | 399.00 | 667.50 | 360.00 | 667.50 | 0.00 | 0.00% | |
| Notes: Powerschool Fees \$4.50 per student * 65 students AimsWeb \$375 | | | | | | | |
| 54. 1000-1100-1000-53300-1000 Professional Development/Conferences | 1,048.83 | 3,500.00 | 515.00 | 3,500.00 | 0.00 | 0.00% | |
| Notes: Inservices \$1200 Conferences \$1500 Union Inservice \$800 | | | | | | | |
| 55. 1000-1100-1000-54430-1000 Rent/Lease of Computers and Related Eq | 7,556.12 | 7,611.12 | 3,800.82 | 8,700.00 | 1,088.88 | 14.31% | |
| Notes: Year 3 of 4 | | | | | | | |
| 56. 1000-1100-1000-55800-1000 Employee Travel | 83.12 | 0.00 | 0.00 | 0.00 | 0.00 | --- | |
| 57. 1000-1100-1000-55810-1000 Employee Travel for Professional Develo | 287.36 | 500.00 | 109.20 | 500.00 | 0.00 | 0.00% | |
| 58. 1000-1100-1000-56100-1000 Instructional Supplies | 7,258.46 | 9,300.00 | 5,223.37 | 7,798.00 | (1,502.00) | (16.15)% | |
| 59. 1000-1100-1000-56400-1000 Texts, Workbooks and Consumables | 13,734.41 | 11,000.00 | 8,483.66 | 9,436.00 | (1,564.00) | (14.22)% | |
| 60. 1000-1100-1000-57301-1000 Instructional Equipment | 786.44 | 2,420.00 | 2,107.13 | 6,450.00 | 4,030.00 | 166.53% | |
| Notes: Science equipment upgrade | | | | | | | |
| 61. 1000-1100-1000-58000-1000 Educational Field Trips | 2,475.07 | 1,025.00 | 1,125.00 | 2,500.00 | 1,475.00 | 143.90% | |
| Notes: Museum of Science (3-4) Kieve (7) | | | | | | | |
| 62. 1000-1100-1001-56500-1000 Technology Related Supplies | 3,995.47 | 4,621.00 | 4,179.73 | 2,447.00 | (2,174.00) | (47.05)% | |
| Notes: | | | | | | | |
| 63. 1000-1100-2700-51180-1000 Transportation Instr Field Trips | 298.70 | 2,161.38 | 0.00 | 2,500.00 | 338.62 | 15.67% | |
| 64. 1000-1100-2700-52280-1000 Medi/FICA | 22.85 | 165.35 | 0.00 | 165.35 | 0.00 | 0.00% | |
| 65. 1000-1100-2700-52680-1000 Transp Unemployment Insurance | 2.98 | 21.61 | 0.00 | 21.61 | 0.00 | 0.00% | |

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|---|-------------------------|-------------------------|-----------------------------|-----------------------|----------------------|-----------------|-------------------------|
| 66. 1000-1100-2700-52780-1000 Field Trip Workers Compensation | 16.15 | 141.25 | 0.00 | 141.25 | 0.00 | 0.00% | 7/1/2015 - 6/30/2016 |
| Total Elementary Instruction | \$622,413.60 | \$670,557.39 | \$299,737.69 | \$733,036.26 | \$62,478.87 | 9.32% | |
| Regular Secondary Program | | | | | | | |
| 67. 1000-1200-1000-55610-9999 Tuition to LEA Within Maine | 43,005.60 | 38,681.68 | 0.00 | 41,000.00 | 2,318.32 | 5.99% | |
| Notes: Deer Isle-Stonington High School 4 students FY15 tuition \$9,754.13 + 5% = \$10,241.84 Total 4 students * \$10,250 = \$41,000 | | | | | | | |
| 68. 1000-1200-1000-55620-9999 Tuition to Schools Outside of ME | 9,209.92 | 9,670.42 | 0.00 | 0.00 | (9,670.42) | (100.00)% | |
| 69. 1000-1200-1000-55630-9999 Tuition to Private Schools | 250,663.98 | 299,793.02 | 162,269.51 | 256,250.00 | (43,533.02) | (14.52)% | |
| Notes: George Stevens Academy 22 students Blue Hill Harbor School 1 student 2 additional students FY15 tuition \$9,754.13 + 5% = \$10,241.84 Total 25 students * \$10,250 = \$256,250 | | | | | | | |
| 70. 1000-1200-1000-55631-9999 Retirement Private Schools | 1,236.10 | 4,081.17 | 0.00 | 0.00 | (4,081.17) | (100.00)% | |
| 71. 1000-1200-1000-55680-9999 Insured Value Factor | 12,533.19 | 14,989.15 | 8,099.50 | 15,375.00 | 385.85 | 2.57% | |
| Notes: Insured Value Factor 6% | | | | | | | |
| Total Regular Secondary Prog | \$316,648.79 | \$367,205.44 | \$170,369.01 | \$312,625.00 | \$(54,580.44) | (14.86)% | |
| Gifted and Talented Program | | | | | | | |
| 72. 1000-4900-1000-53300-1000 Training/Professional Development/Conf | 0.00 | 500.00 | 0.00 | 400.00 | (100.00) | (20.00)% | |
| 73. 1000-4900-1000-55000-1000 Other Purchased Services | 0.00 | 600.00 | 7.98 | 200.00 | (400.00) | (66.67)% | |
| Notes: Contracted - testing | | | | | | | |
| 74. 1000-4900-1000-56100-1000 Instructional Supplies | 0.00 | 200.00 | 0.00 | 500.00 | 300.00 | 150.00% | |
| 75. 1000-4900-1000-56400-1000 Books and Periodicals | 0.00 | 0.00 | 81.38 | 0.00 | 0.00 | --- | |
| Total Gifted and Talented Prog | \$0.00 | \$1,300.00 | \$89.36 | \$1,100.00 | \$(200.00) | (15.38)% | |
| \$7.Total Regular Instruction | \$939,062.39 | \$1,039,062.83 | \$470,196.06 | \$1,046,761.26 | \$7,698.43 | 0.74% | |

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|---|--|--|--|---|--|---------------|-------|
| S8. Student and Staff Support | | | | | | | |
| Guidance Services | | | | | | | |
| 76. 1000-0000-2120-53000-1000 Purchased Professional Services | 9,912.18 | 10,160.88 | 5,152.35 | 10,372.95 | 212.07 | 2.09% | |
| Notes: Martha Jordan, contracted services | | | | | | | |
| 77. 1000-0000-2120-56100-1000 Instructional Supplies | 0.00 | 100.00 | 28.77 | 100.00 | 0.00 | 0.00% | |
| Notes: \$40.05 x 7 hrs x 37 days | | | | | | | |
| 78. 1000-0000-2120-56400-1000 Texts and Supplements | 0.00 | 300.00 | 512.07 | 300.00 | 0.00 | 0.00% | |
| Total Guidance Services | \$9,912.18 | \$10,560.88 | \$5,693.19 | \$10,772.95 | \$212.07 | 2.01% | |
| Library Services | | | | | | | |
| 79. 1000-0000-2220-51020-1000 Library Technician Wages | 12,007.01 | 3,862.32 | 2,003.76 | 7,958.72 | 4,096.40 | 106.06% | |
| Notes: Sylvia Tapley 2 days per week, 7 hours per day \$14.96 | | | | | | | |
| 80. 1000-0000-2220-52120-1000 Health Insurance | 4,909.00 | 0.00 | 827.54 | 0.00 | 0.00 | --- | |
| 81. 1000-0000-2220-52220-1000 Medi/FICA | 171.26 | 56.00 | 23.32 | 56.00 | 0.00 | 0.00% | |
| 82. 1000-0000-2220-52320-1000 Retirement | 318.23 | 102.35 | 0.00 | 102.35 | 0.00 | 0.00% | |
| 83. 1000-0000-2220-52620-1000 Unemployment Ins | 72.27 | 38.62 | 20.02 | 38.62 | 0.00 | 0.00% | |
| 84. 1000-0000-2220-52720-1000 Library Tech. Workers Comp | 43.62 | 13.95 | 13.13 | 13.95 | 0.00 | 0.00% | |
| 85. 1000-0000-2220-56100-1000 Instructional Supplies | 326.85 | 471.00 | 105.49 | 400.00 | (71.00) | (15.07)% | |
| 86. 1000-0000-2220-56400-1000 Books and Periodicals | 3,092.37 | 3,825.00 | 694.99 | 3,825.00 | 0.00 | 0.00% | |
| Notes: Books & Subscriptions | | | | | | | |
| Online Service | | | | | | | |
| Total Library Services | \$20,940.61 | \$8,369.24 | \$3,688.25 | \$12,394.64 | \$4,025.40 | 48.10% | |
| Student Health Services | | | | | | | |
| 87. 1000-0000-2130-51010-1000 Nurse Salaries | 7,285.88 | 7,996.80 | 3,490.50 | 7,498.40 | (498.40) | (6.23)% | |
| Notes: 7 hours per week @ \$26.78 per hour, 40 weeks | | | | | | | |
| 88. 1000-0000-2130-52110-1000 Health Insurance | 1,741.46 | 1,926.07 | 997.78 | 2,022.30 | 96.23 | 5.00% | |
| 89. 1000-0000-2130-52210-1000 Medi/FICA | 105.55 | 115.95 | 267.05 | 105.56 | (10.39) | (8.96)% | |
| 90. 1000-0000-2130-52310-1000 Retirement | 193.07 | 211.92 | 0.00 | 244.61 | 32.69 | 15.43% | |
| 91. 1000-0000-2130-52510-1000 Course/Tuition Reimbursement | 0.00 | 429.00 | 0.00 | 429.00 | 0.00 | 0.00% | |
| 92. 1000-0000-2130-52610-1000 Unemployment Ins | 72.89 | 79.97 | 34.91 | 79.97 | 0.00 | 0.00% | |

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|---|-------------------------|-------------------------|-----------------------------|-------------------------|-------------------------|----------------|-------------------------|
| | 7/1/2013 - 6/30/2014 | 7/1/2014 - 6/30/2015 | 7/1/2014 - 6/30/2015 | 7/1/2015 - 6/30/2016 | 7/1/2015 - 6/30/2016 | | 7/1/2015 - 6/30/2016 |
| 93. 1000-0000-2130-52710-1000 Workers Compensation | 29.99 | 28.88 | 11.89 | 28.88 | 0.00 | 0.00% | |
| 94. 1000-0000-2130-53300-1000 Training/Professional Development/Conf | 0.00 | 150.00 | 0.00 | 150.00 | 0.00 | 0.00% | |
| 95. 1000-0000-2130-54300-1000 Repair and Maintenance | 205.00 | 35.00 | 0.00 | 35.00 | 0.00 | 0.00% | |
| Notes: Audiometer Calibration | | | | | | | |
| 96. 1000-0000-2130-55800-1000 Employee Travel | 21.40 | 100.00 | 14.00 | 100.00 | 0.00 | 0.00% | |
| 97. 1000-0000-2130-56000-1000 Health Supplies | 249.16 | 860.00 | 183.41 | 860.00 | 0.00 | 0.00% | |
| Notes: Adult Epipens \$75 Junior Epipens \$85 Hepatitis B Vaccine \$300 First Aid Supplies \$400 | | | | | | | |
| 98. 1000-0000-2130-56400-1000 Books and Periodicals | 0.00 | 120.00 | 0.00 | 120.00 | 0.00 | 0.00% | |
| 99. 1000-0000-2130-59000-1000 Other Costs (ex. Dues) | 0.00 | 31.50 | 29.00 | 31.50 | 0.00 | 0.00% | |
| Notes: National School Nurses Association | | | | | | | |
| Total Student Health Services | \$9,904.40 | \$12,085.09 | \$5,028.54 | \$11,705.22 | \$(379.87) | (3.14)% | |
| Instructional Staff Training | | | | | | | |
| 100. 1000-0000-2213-51010-1000 Teacher Certification Salaries | 500.00 | 1,709.50 | 0.00 | 2,000.00 | 290.50 | 16.99% | |
| 101. 1000-0000-2213-52210-1000 Medi/FICA | 6.49 | 24.79 | 0.00 | 29.00 | 4.21 | 16.98% | |
| 102. 1000-0000-2213-52310-1000 Retirement | 13.25 | 45.30 | 0.00 | 67.20 | 21.90 | 48.34% | |
| 103. 1000-0000-2213-52610-1000 Unemployment Ins | 0.00 | 17.10 | 0.00 | 24.00 | 6.90 | 40.35% | |
| 104. 1000-0000-2213-52710-1000 Workers Compensation | 0.00 | 6.17 | 1.81 | 7.40 | 1.23 | 19.94% | |
| Total Instruct. Staff Training | \$519.74 | \$1,802.86 | \$1.81 | \$2,127.60 | \$324.74 | 18.01% | |
| Curriculum Development | | | | | | | |
| 105. 1000-0000-2210-51010-1000 Curriculum Development Salaries | 2,150.00 | 3,234.00 | 3,738.75 | 3,234.00 | 0.00 | 0.00% | |
| Notes: 1 day Brooksville Curriculum Development 2 days Union 93 Curriculum Work 3 days * 7 teachers * 7 hours/day * \$21/hour | | | | | | | |
| 106. 1000-0000-2210-52210-1000 Medi/FICA | 30.59 | 46.89 | 53.83 | 46.89 | 0.00 | 0.00% | |
| 107. 1000-0000-2210-52310-1000 Curriculum Retirement | 55.11 | 171.40 | 99.07 | 171.40 | 0.00 | 0.00% | |
| 108. 1000-0000-2210-52610-1000 Unemployment Ins | 1.90 | 32.34 | 0.00 | 32.34 | 0.00 | 0.00% | |
| 109. 1000-0000-2210-52710-1000 Workers Compensation | 8.96 | 11.68 | 13.29 | 11.68 | 0.00 | 0.00% | |

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|--|-------------------------|-------------------------|-----------------------------|--------------------|-------------------|-----------------|-------|
| 110. 1000-0000-2210-53000-1000 Curriculum Dev Purchased Prof Servie | 0.00 | 550.00 | 0.00 | 0.00 | (550.00) | (100.00)% | |
| Total Curriculum Development | \$2,246.56 | \$4,046.31 | \$3,904.94 | \$3,496.31 | \$(550.00) | (13.59)% | |
| S8.Total Student/Staff Support | \$43,523.49 | \$36,864.38 | \$18,316.73 | \$40,496.72 | \$3,632.34 | 9.85% | |
| S9.Office of the Principal Svc | | | | | | | |
| 111. 1000-0000-2400-51040-1000 Principal Salary | 50,000.00 | 37,500.00 | 21,634.59 | 38,437.00 | 937.00 | 2.50% | |
| Notes: Todd Nelson, Principal 50% | | | | | | | |
| 112. 1000-0000-2400-51180-1000 Secretary Salaries | 35,848.81 | 37,316.72 | 19,913.82 | 35,467.60 | (1,849.12) | (4.96)% | |
| Notes: 175 student days + 7 inservice days + 11 holidays + 21 summer days = 214 days plus 200 hours overtime as needed - Mary Ellen Andrews | | | | | | | |
| 113. 1000-0000-2400-51230-1000 Substitute Wages | 0.00 | 200.00 | 0.00 | 200.00 | 0.00 | 0.00% | |
| 114. 1000-0000-2400-52140-1000 Principal Health Ins | 1,481.82 | 9,025.05 | 5,441.78 | 10,431.16 | 1,406.11 | 15.58% | |
| Notes: \$9154.44 + 10% = \$10,069.88 Health Ins. \$350.76 + 3% = \$361.28 Dental Ins. | | | | | | | |
| 115. 1000-0000-2400-52180-1000 Secretary Health Ins | 7,736.64 | 8,510.31 | 4,706.48 | 8,935.87 | 425.56 | 5.00% | |
| Notes: \$8,123.52 + 10% = \$8,935.87 Health Ins. | | | | | | | |
| 116. 1000-0000-2400-52230-1000 Substitute Medi/FICA | 0.00 | 15.00 | 0.00 | 15.00 | 0.00 | 0.00% | |
| 117. 1000-0000-2400-52240-1000 Principal Medi/FICA | 725.08 | 543.75 | 313.65 | 543.75 | 0.00 | 0.00% | |
| 118. 1000-0000-2400-52280-1000 Secretary Medi/FICA | 2,742.47 | 2,854.72 | 1,523.39 | 2,854.72 | 0.00 | 0.00% | |
| 119. 1000-0000-2400-52340-1000 Retirement | 0.00 | 993.75 | 573.24 | 993.75 | 0.00 | 0.00% | |
| 120. 1000-0000-2400-52590-1000 Tuition Reimbursement | 0.00 | 0.00 | 0.00 | 3,136.00 | 3,136.00 | --- | |
| Notes: 2 Courses @ \$1,568 | | | | | | | |
| 121. 1000-0000-2400-52630-1000 Substitute Unemployment Ins | 0.00 | 1.00 | 0.00 | 1.00 | 0.00 | 0.00% | |
| 122. 1000-0000-2400-52640-1000 Principal Unemployment Ins | 240.00 | 60.00 | 88.83 | 60.00 | 0.00 | 0.00% | |
| 123. 1000-0000-2400-52680-1000 Secretary Unemployment Ins | 120.00 | 184.84 | 30.07 | 184.84 | 0.00 | 0.00% | |
| 124. 1000-0000-2400-52730-1000 Substitute Workers Comp | 0.00 | 2.00 | 0.00 | 2.00 | 0.00 | 0.00% | |
| 125. 1000-0000-2400-52740-1000 Principal Workers Comp | 201.22 | 135.45 | 74.74 | 135.45 | 0.00 | 0.00% | |
| 126. 1000-0000-2400-52780-1000 Secretary Workers Comp | 132.09 | 134.79 | 70.71 | 134.79 | 0.00 | 0.00% | |
| 127. 1000-0000-2400-53300-1000 Training/Professional Development/Con | 139.00 | 400.00 | 0.00 | 400.00 | 0.00 | 0.00% | |
| 128. 1000-0000-2400-54310-1000 Non-technology Repair & Maint | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | 0.00% | |

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|--|--|--|--|---|--|--------------|-------|
| 129. 1000-0000-2400-55300-1000 Communications Notes: Telephone and Postage | 3,079.83 | 3,500.00 | 1,655.11 | 3,500.00 | 0.00 | 0.00% | |
| 130. 1000-0000-2400-55800-1000 Travel | 209.23 | 0.00 | 0.00 | 0.00 | 0.00 | --- | |
| 131. 1000-0000-2400-56000-1000 General Supplies Notes: Office Supplies \$400 Graduation Supplies \$500 | 693.62 | 900.00 | 135.88 | 900.00 | 0.00 | 0.00% | |
| 132. 1000-0000-2400-56400-1000 Books and Periodicals | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | 0.00% | |
| 133. 1000-0000-2400-57390-1000 Equipment | 44.87 | 250.00 | 0.00 | 250.00 | 0.00 | 0.00% | |
| 134. 1000-0000-2400-58000-1000 Miscellaneous Expenses Notes: Dues | 125.00 | 650.00 | 0.00 | 650.00 | 0.00 | 0.00% | |
| 135. 1000-0000-2401-54000-1000 Purchased Property Services Notes: Copier Maintenance Agreement | 863.81 | 850.00 | 617.35 | 850.00 | 0.00 | 0.00% | |
| 136. 1000-0000-2401-54440-1000 Rent/Lease of Other Equipment Notes: New copier lease \$114 per month | 1,470.60 | 1,368.00 | 729.60 | 1,368.00 | 0.00 | 0.00% | |
| S9. Total Office of Principal | \$105,854.09 | \$105,595.38 | \$57,509.24 | \$109,650.93 | \$4,055.55 | 3.84% | |
| S10. Operations & Maintenance | | | | | | | |
| 137. 1000-0000-2600-51180-1000 Custodian Wages Notes: K Colbeth, \$36,729 M Maynard \$15,131 80 hours - summer | 51,843.61 | 50,351.03 | 28,888.84 | 51,860.20 | 1,509.17 | 3.00% | |
| 138. 1000-0000-2600-51230-1000 Substitute Wages Notes: coverage for 10 sick days and 5 vacation days | 503.31 | 2,161.20 | 297.17 | 2,161.20 | 0.00 | 0.00% | |
| 139. 1000-0000-2600-51580-1000 Stipends Notes: Asbestos Coordinator | 250.00 | 250.00 | 250.00 | 250.00 | 0.00 | 0.00% | |
| 140. 1000-0000-2600-52180-1000 Custodian Health Insurance | 16,162.20 | 17,729.34 | 9,819.94 | 17,729.34 | 0.00 | 0.00% | |
| 141. 1000-0000-2600-52230-1000 Substitute Medi/FICA | 38.49 | 165.33 | 22.73 | 165.33 | 0.00 | 0.00% | |
| 142. 1000-0000-2600-52280-1000 Custodian Medi/FICA | 3,985.24 | 3,851.85 | 2,229.13 | 3,851.85 | 0.00 | 0.00% | |
| 143. 1000-0000-2600-52630-1000 Substitute Unemployment Ins | 3.65 | 21.61 | 2.97 | 21.61 | 0.00 | 0.00% | |
| 144. 1000-0000-2600-52680-1000 Custodian Unemployment Ins | 279.11 | 251.99 | 71.74 | 251.99 | 0.00 | 0.00% | |

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|--|-------------------------|-------------------------|-----------------------------|---------------------|--------------------|---------------|-------|
| 145. 1000-0000-2600-52730-1000 Substitute Workers Comp | 16.02 | 68.80 | 8.80 | 68.80 | 0.00 | 0.00% | |
| 146. 1000-0000-2600-52780-1000 Custodian Workers Comp | 1,630.76 | 1,602.98 | 948.50 | 1,602.98 | 0.00 | 0.00% | |
| 147. 1000-0000-2600-54000-1000 Purchased Property Services | 6,207.08 | 5,200.00 | 540.00 | 5,200.00 | 0.00 | 0.00% | |
| Notes: Rubbish Removal (\$950 13/14) - \$1,100 Testing and Fees \$400 | | | | | | | |
| 148. 1000-0000-2600-54300-1000 Purchased Repair and Maintenance Ser | 14,296.91 | 22,688.00 | 16,234.45 | 50,688.00 | 28,000.00 | 123.41% | |
| Notes: Honeywell \$15,527 Seacoast Fire Alarm Monitoring \$360 Fire Alarm Inspection \$528 Plumbing & Heating Repairs \$5,000 Electrical Repairs \$2,500 Sewer Cover \$900 Steel Door \$1,873 Ceiling repair \$24,000 | | | | | | | |
| 149. 1000-0000-2600-55200-1000 Property and Casualty Insurance | 2,604.00 | 2,786.00 | 2,881.00 | 3,025.00 | 239.00 | 8.58% | |
| Notes: FY15 \$2,881 + 5% | | | | | | | |
| 150. 1000-0000-2600-55800-1000 Mileage Reimbursement | 0.00 | 200.00 | 51.60 | 200.00 | 0.00 | 0.00% | |
| 151. 1000-0000-2600-56000-1000 General Custodial Supplies | 4,805.68 | 5,900.00 | 5,071.93 | 5,900.00 | 0.00 | 0.00% | |
| Notes: Supplies for daily maintenance and minor repairs. All cleaning supplies, toilet paper, paper towels, tissues, replacement hardware, light bulbs, etc. | | | | | | | |
| Custodial Supplies \$4,000 | | | | | | | |
| Interior Painting \$600 | | | | | | | |
| Miscellaneous Repairs \$1,000 | | | | | | | |
| Exterior Painting \$200 | | | | | | | |
| Playground Equipment Repairs \$100 | | | | | | | |
| 152. 1000-0000-2600-56200-1000 Energy - Electricity | 13,814.66 | 16,000.00 | 5,931.51 | 16,000.00 | 0.00 | 0.00% | |
| 153. 1000-0000-2600-56240-1000 Energy - Heating Oil | 20,537.16 | 30,000.00 | 23,046.48 | 30,000.00 | 0.00 | 0.00% | |
| 154. 1000-0000-2600-57300-1000 Equipment | 5,773.70 | 2,985.00 | 3,206.57 | 0.00 | (2,985.00) | (100.00)% | |
| 155. 1000-0000-2600-57311-1000 Building Furniture/Fixtures | 697.80 | 2,288.00 | 1,783.20 | 1,000.00 | (1,288.00) | (56.29)% | |
| Notes: Cooling fan for server room Library levelers | | | | | | | |
| S10. Total Operations & Maint | \$143,449.38 | \$164,501.13 | \$101,286.56 | \$189,976.30 | \$25,475.17 | 15.49% | |
| S10. Special Education Program | | | | | | | |

Brooksville Elementary School

2015-2016 Budget Final Version

| Account Number / Description | 2 Years Prior Actual 7/1/2013 - 6/30/2014 | 1 Year Prior Adopted 7/1/2014 - 6/30/2015 | 1 Year Prior Act to Date 7/1/2014 - 6/30/2015 | Budget Total 7/1/2015 - 6/30/2016 | Budget Difference 7/1/2015 - 6/30/2016 | % Diff | Notes 7/1/2015 - 6/30/2016 |
|---|---|---|---|---|--|----------|----------------------------------|
| 156. 1000-2200-1000-51010-1000 Teacher Salaries | 40,381.60 | 52,092.26 | 22,039.05 | 53,759.21 | 1,666.95 | 3.20% | |
| Notes: R Jenkins 100% | | | | | | | |
| 157. 1000-2200-1000-51020-1000 Instructional Aides/Assistant Wages | 50,192.92 | 19,032.62 | 7,601.62 | 20,962.20 | 1,929.58 | 10.14% | |
| Notes: Current Staff: K Holden \$20,962.20 J Leach \$15,397 (Local Entitlement Grant funded) ***** | | | | | | | |
| 158. 1000-2200-1000-51230-1000 Substitute Wages | 755.37 | 0.00 | 850.71 | 1,000.00 | 1,000.00 | -- | |
| 159. 1000-2200-1000-52110-1000 Teacher Health Insurance | 3,523.07 | 3,143.98 | 1,179.93 | 2,207.07 | (936.91) | (29.80)% | |
| Notes: Health - \$1,743.72 + 3% = \$1,918.09 Dental - \$280.56 + 3% = \$288.98 | | | | | | | |
| 160. 1000-2200-1000-52120-1000 Ed Tech Health Insurance | 14,141.61 | 17,729.34 | 3,514.83 | 9,321.71 | (8,407.63) | (47.42)% | |
| 161. 1000-2200-1000-52210-1000 Teacher Medicare | 585.48 | 755.34 | 319.55 | 604.27 | (151.07) | (20.00)% | |
| 162. 1000-2200-1000-52220-1000 Ed Tech Medi/FICA | 2,871.08 | 2,624.56 | 581.54 | 1,788.57 | (835.99) | (31.85)% | |
| 163. 1000-2200-1000-52230-1000 Substitute Medi/FICA | 21.36 | 8.00 | 24.18 | 8.00 | 0.00 | 0.00% | |
| 164. 1000-2200-1000-52310-1000 Teacher Retirement | 1,070.16 | 1,380.44 | 583.99 | 1,104.36 | (276.08) | (20.00)% | |
| 165. 1000-2200-1000-52330-1000 Substitute Retirement | 15.57 | 0.00 | 17.48 | 0.00 | 0.00 | -- | |
| 166. 1000-2200-1000-52510-1000 Course/Tuition Reimbursement | 0.00 | 1,568.00 | 417.50 | 1,568.00 | 0.00 | 0.00% | |
| Notes: 3 credit hours | | | | | | | |
| 167. 1000-2200-1000-52610-1000 Teacher Unemployment Ins | 239.58 | 120.00 | 40.08 | 120.00 | 0.00 | 0.00% | |
| 168. 1000-2200-1000-52620-1000 Ed Tech Unemployment Ins | 359.37 | 240.00 | 27.53 | 168.00 | (72.00) | (30.00)% | |
| 169. 1000-2200-1000-52630-1000 Substitute Unemployment Ins | 7.56 | 1.00 | 8.51 | 1.00 | 0.00 | 0.00% | |
| 170. 1000-2200-1000-52710-1000 Teacher Workers Compensation | 146.81 | 188.16 | 97.35 | 150.53 | (37.63) | (20.00)% | |
| 171. 1000-2200-1000-52720-1000 Ed Tech Workers Compensation | 179.42 | 123.92 | 28.60 | 84.44 | (39.48) | (31.86)% | |
| 172. 1000-2200-1000-52730-1000 Substitute Workers Comp | 2.73 | 3.00 | 2.89 | 3.00 | 0.00 | 0.00% | |
| 173. 1000-2200-1000-53300-1000 Professional Development/Conferences | 468.00 | 400.00 | 0.00 | 400.00 | 0.00 | 0.00% | |
| 174. 1000-2200-1000-55610-9999 Tuition to LEA's Within Maine | 0.00 | 6,000.00 | 0.00 | 12,000.00 | 6,000.00 | 100.00% | |
| Notes: Deer Isle Stonington HS Special Ed Surcharge for 2 Students | | | | | | | |
| 175. 1000-2200-1000-55630-9999 Tuition to Private Organizations | 18,507.57 | 18,000.00 | 3,963.74 | 12,000.00 | (6,000.00) | (33.33)% | |
| Notes: GSA Special Ed Surcharge for 2 Students | | | | | | | |
| 176. 1000-2200-1000-56100-1000 Instructional Supplies | 2,068.92 | 2,000.00 | 1,759.87 | 2,000.00 | 0.00 | 0.00% | |

Brooksville Elementary School

2015-2016 Budget Final Version

| Account Number / Description | 2 Years Prior Actual | 1 Year Prior Adopted | 1 Year Prior Act to Date | Budget Total | Budget Difference | % Diff | Notes |
|--|-------------------------|-------------------------|-----------------------------|-------------------------|-------------------------|----------------|-------------------------|
| | 7/1/2013 - 6/30/2014 | 7/1/2014 - 6/30/2015 | 7/1/2014 - 6/30/2015 | 7/1/2015 - 6/30/2016 | 7/1/2015 - 6/30/2016 | | 7/1/2015 - 6/30/2016 |
| 177. 1000-2500-2330-53440-9000 Assessment for Special Ed Admin (Prior | 23,289.92 | 24,161.64 | 5,609.77 | 25,394.00 | 1,232.36 | 5.10% | |
| 178. 1000-2800-2140-53440-1000 Purchased Psychological Services | 500.00 | 1,680.00 | 0.00 | 1,680.00 | 0.00 | 0.00% | |
| 179. 1000-2800-2140-53440-9999 Purchased Psychological Services | 1,175.00 | 0.00 | 0.00 | 0.00 | 0.00 | --- | |
| 180. 1000-2800-2150-51010-1000 Clinician/Pathologist Salaries | 10,680.00 | 11,053.80 | 0.00 | 11,053.80 | 0.00 | 0.00% | |
| 181. 1000-2800-2150-52110-1000 Clinician/Pathologist Health Ins | 1,955.00 | 2,566.60 | 400.20 | 2,566.60 | 0.00 | 0.00% | |
| 182. 1000-2800-2150-52210-1000 Medi/FICA | 154.96 | 160.28 | 0.00 | 160.28 | 0.00 | 0.00% | |
| 183. 1000-2800-2150-52310-1000 Speech Pathologist Retirement | 283.14 | 292.93 | 0.00 | 292.93 | 0.00 | 0.00% | |
| 184. 1000-2800-2150-52610-1000 Unemployment Ins | 106.86 | 110.54 | 0.00 | 110.54 | 0.00 | 0.00% | |
| 185. 1000-2800-2150-52710-1000 Workers Compensation | 32.56 | 39.93 | 5.92 | 39.93 | 0.00 | 0.00% | |
| 186. 1000-2800-2150-53440-1000 Purchased Speech Pathology Services | 848.50 | 0.00 | 2,940.00 | 0.00 | 0.00 | --- | |
| Notes: Contracted Services replace with an employee see 1000-2800-2150-51010-1000 | | | | | | | |
| 187. 1000-2800-2150-55810-1000 Employee Travel for Professional Devel | 294.60 | 0.00 | 0.00 | 250.00 | 250.00 | --- | |
| 188. 1000-2800-2160-53440-1000 Purchased Occupational Therapy Serv | 1,710.00 | 3,600.00 | 780.00 | 3,600.00 | 0.00 | 0.00% | |
| Total S10. Special Education | \$176,568.72 | \$169,076.34 | \$52,794.84 | \$164,398.44 | \$(4,677.90) | (2.77)% | |
| S12. Other Instruction | | | | | | | |
| 189. 1000-4300-1000-51010-1000 Teacher Salaries | 0.00 | 1,260.00 | 493.50 | 1,600.00 | 340.00 | 26.98% | |
| Notes: Summer Literacy Camp Teacher 2 weeks, 20 hours/week, \$21/hour | | | | | | | |
| 190. 1000-4300-1000-51020-1000 Instructional Aides/Assistant Wages | 0.00 | 625.00 | 0.00 | 0.00 | (625.00) | (100.00)% | |
| 191. 1000-4300-1000-52210-1000 Literacy Teacher Medi/FICA | 0.00 | 18.27 | 7.02 | 0.00 | (18.27) | (100.00)% | |
| 192. 1000-4300-1000-52220-1000 Literacy Ed Tech Medi/FICA | 0.00 | 9.07 | 0.00 | 0.00 | (9.07) | (100.00)% | |
| 193. 1000-4300-1000-52310-1000 Literacy Teacher Retirement | 0.00 | 33.40 | 13.08 | 0.00 | (33.40) | (100.00)% | |
| 194. 1000-4300-1000-52320-1000 Literacy Ed Tech Retirement | 0.00 | 16.56 | 0.00 | 0.00 | (16.56) | (100.00)% | |
| 195. 1000-4300-1000-52610-1000 Literacy Teacher Unemployment Ins | 0.00 | 12.60 | 0.00 | 0.00 | (12.60) | (100.00)% | |
| 196. 1000-4300-1000-52620-1000 Literacy Ed Tech Unemployment Ins | 0.00 | 6.26 | 0.00 | 0.00 | (6.26) | (100.00)% | |
| 197. 1000-4300-1000-52710-1000 Workers Compensation | 0.00 | 0.00 | 1.67 | 0.00 | 0.00 | --- | |
| 198. 1000-4300-1000-56100-1000 Instructional Supplies | 0.00 | 500.00 | 1,200.00 | 0.00 | (500.00) | (100.00)% | |
| 199. 1000-4300-1000-56400-1000 Books and Periodicals | 0.00 | 1,000.00 | 1,500.00 | 0.00 | (1,000.00) | (100.00)% | |
| 200. 1000-9100-1000-51550-1000 Co-Curricular Stipends | 1,350.00 | 1,350.00 | 275.00 | 1,350.00 | 0.00 | 0.00% | |

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|--|--|--|--|---|--|--------|----------------------------------|
| Notes: 8th Grade Advisor \$550 | | | | | | | |
| Drama \$500 | | | | | | | |
| Community of Performing Artists Program Coordinator \$300 | | | | | | | |
| 201. 1000-9100-1000-52250-1000 Medi/FICA | 19.17 | 19.58 | 3.99 | 19.58 | 0.00 | 0.00% | |
| 202. 1000-9100-1000-52350-1000 Retirement | 22.52 | 71.56 | 0.00 | 71.56 | 0.00 | 0.00% | |
| 203. 1000-9100-1000-52650-1000 Medicare | 7.75 | 13.50 | 2.75 | 13.50 | 0.00 | 0.00% | |
| 204. 1000-9100-1000-52750-1000 Workers Compensation | 4.87 | 4.88 | 0.94 | 4.88 | 0.00 | 0.00% | |
| 205. 1000-9100-1000-55000-1000 Other Purchased Services | 2,666.01 | 2,770.00 | 1,238.68 | 2,770.00 | 0.00 | 0.00% | |
| Notes: Geography Bee \$100 | | | | | | | |
| Spelling Bee \$100 | | | | | | | |
| Honors Festival \$50 | | | | | | | |
| The Grand \$320 | | | | | | | |
| Community of Performing Artists \$1,500 | | | | | | | |
| Family Suppers \$300 | | | | | | | |
| Music Accompaniment \$200 | | | | | | | |
| Athletic Banquet \$200 | | | | | | | |
| 206. 1000-9200-1000-51500-1000 Extra-Curricular Stipends | 2,850.00 | 3,050.00 | 0.00 | 3,150.00 | 100.00 | 3.28% | |
| Notes: Athletic Director \$800 | | | | | | | |
| Coaches Combined with Penobscot: | | | | | | | |
| Boys "A" Basketball \$350 | | | | | | | |
| Girls "A" Basketball \$350 | | | | | | | |
| Boys "B" Basketball (JV) \$300 | | | | | | | |
| Girls "B" Basketball (JV) \$300 | | | | | | | |
| Boys Baseball \$275 | | | | | | | |
| Girls Softball \$275 | | | | | | | |
| Soccer "A" \$300 | | | | | | | |
| Soccer "B" (JV) \$200 | | | | | | | |
| 207. 1000-9200-1000-52200-1000 Medi/FICA | 218.04 | 233.33 | 0.00 | 233.33 | 0.00 | 0.00% | |
| 208. 1000-9200-1000-52600-1000 Unemployment Ins | 28.50 | 30.50 | 0.00 | 30.50 | 0.00 | 0.00% | |
| 209. 1000-9200-1000-52700-1000 Workers Comp | 10.27 | 11.02 | 0.00 | 11.02 | 0.00 | 0.00% | |
| 210. 1000-9200-1000-53000-1000 Officiating | 1,621.25 | 1,800.00 | 1,191.86 | 1,800.00 | 0.00 | 0.00% | |
| 211. 1000-9200-1000-56100-1000 Supplies | 229.36 | 600.00 | 310.29 | 1,100.00 | 500.00 | 83.33% | |
| Notes: Add \$500 for Uniforms | | | | | | | |
| 212. 1000-9200-1000-57390-1000 Equipment | 0.00 | 600.00 | 0.00 | 600.00 | 0.00 | 0.00% | |
| 213. 1000-9200-2700-51180-1000 Transportation-Athletic Trips | 0.00 | 600.00 | 0.00 | 600.00 | 0.00 | 0.00% | |

Brooksville Elementary School

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|--|-------------------------|-------------------------|-----------------------------|-------------------------|-------------------------|----------------|-------------------------|
| | 7/1/2013 - 6/30/2014 | 7/1/2014 - 6/30/2015 | 7/1/2014 - 6/30/2015 | 7/1/2015 - 6/30/2016 | 7/1/2015 - 6/30/2016 | | 7/1/2015 - 6/30/2016 |
| 214. 1000-9200-2700-52280-1000 Medi/FICA | 0.00 | 46.00 | 0.00 | 46.00 | 0.00 | 0.00% | |
| S12. Total Other Instruction | \$9,027.74 | \$14,681.53 | \$6,238.78 | \$13,400.37 | \$ (1,281.16) | (8.73)% | |
| S13. Food Service Operations | | | | | | | |
| 215. 2930-0000-3100-51180-9000 Salaries | 23,512.25 | 22,242.35 | 13,876.38 | 22,909.25 | 666.90 | 3.00% | |
| 216. 2930-0000-3100-51232-9000 Substitute Wages | 423.84 | 800.00 | 396.23 | 800.00 | 0.00 | 0.00% | |
| 217. 2930-0000-3100-52230-9000 Substitute Medi/FICA | 32.42 | 62.00 | 30.32 | 62.00 | 0.00 | 0.00% | |
| 218. 2930-0000-3100-52280-9000 Medi/FICA | 1,798.70 | 1,701.54 | 1,061.53 | 1,701.54 | 0.00 | 0.00% | |
| 219. 2930-0000-3100-52630-9000 Substitute Unemployment Ins | 4.23 | 2.00 | 3.96 | 2.00 | 0.00 | 0.00% | |
| 220. 2930-0000-3100-52680-9000 Unemployment Ins | 116.35 | 120.00 | 21.71 | 120.00 | 0.00 | 0.00% | |
| 221. 2930-0000-3100-52730-9000 Substitute Workers Comp | 13.49 | 44.00 | 11.74 | 44.00 | 0.00 | 0.00% | |
| 222. 2930-0000-3100-52780-9000 Workers Comp | 817.64 | 708.11 | 446.39 | 708.11 | 0.00 | 0.00% | |
| 223. 2930-0000-3100-53300-9000 Training/Professional Development/Con | 244.00 | 250.00 | 243.75 | 300.00 | 50.00 | 20.00% | |
| 224. 2930-0000-3100-54300-9000 Repair and Maintenance | 2,377.85 | 2,500.00 | 719.60 | 2,500.00 | 0.00 | 0.00% | |
| Notes: Mats | | | | | | | |
| 225. 2930-0000-3100-55800-9000 Employee Travel | 150.40 | 165.00 | 43.20 | 165.00 | 0.00 | 0.00% | |
| 226. 2930-0000-3100-56230-9000 Propane Gas | 1,021.21 | 1,350.00 | 576.72 | 1,350.00 | 0.00 | 0.00% | |
| 227. 2930-0000-3100-56300-9000 Food for Lunch | 14,374.18 | 14,000.00 | 7,435.56 | 14,000.00 | 0.00 | 0.00% | |
| 228. 2930-0000-3100-56310-9000 Non Food Supplies | 553.18 | 500.00 | 263.10 | 500.00 | 0.00 | 0.00% | |
| 229. 2930-0000-3100-57301-9000 Supply Equipment | 531.24 | 500.00 | 163.87 | 500.00 | 0.00 | 0.00% | |
| 230. 2930-0000-3100-58000-9000 Miscellaneous | 100.00 | 100.00 | 100.00 | 100.00 | 0.00 | 0.00% | |
| 231. 2930-0000-3130-56300-9000 Food for Breakfast | 2,834.60 | 3,800.00 | 1,578.31 | 3,800.00 | 0.00 | 0.00% | |
| 232. 2930-0000-3130-56310-9000 Breakfast Supplies | 242.73 | 250.00 | 212.03 | 300.00 | 50.00 | 20.00% | |
| 233. 2930-0000-3130-57301-9000 Breakfast Equipment | 0.00 | 50.00 | 0.00 | 100.00 | 50.00 | 100.00% | |
| Total S13. Food Service | \$49,148.31 | \$49,145.00 | \$27,184.40 | \$49,961.90 | \$816.90 | 1.66% | |
| S17. Total Expenditure Request | \$1,670,013.04 | \$1,801,902.75 | \$841,185.42 | \$1,838,295.18 | \$36,392.43 | 2.02% | |

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|--|--|--|--|---|--|-----------------|----------------------------------|
| Reserve Accounts | | | | | | | |
| School Bus Reserve | | | | | | | |
| 234. 4000-0000-0000-33013-0000 School Bus Reserve Fund Balance | (40,000.00) | (50,000.00) | 0.00 | (10,000.00) | 40,000.00 | (80.00)% | |
| 235. 4000-0000-0000-45206-0000 Local Allocation School Bus Reserve | 0.00 | 0.00 | 10,000.00 | (10,000.00) | (10,000.00) | --- | |
| 236. 4000-0000-2700-57360-9000 Purchase of School Buses (Cash) | 0.00 | 50,000.00 | 0.00 | 0.00 | (50,000.00) | (100.00)% | |
| Notes: Warrant article to spend \$50,000 from the School Bus Reserve Account (combined with \$15,000 budgeted) to purchase a new school bus | | | | | | | |
| Total School Bus Reserve | \$ (40,000.00) | \$ 0.00 | \$ 10,000.00 | \$ (20,000.00) | \$ (20,000.00) | --- | |
| UpStarts Account | | | | | | | |
| 237. 4000-0000-0000-33010-0000 Building Reserve (Upstarts) Fund Balan | (55,926.07) | (55,926.07) | (55,926.07) | (56,184.99) | (258.92) | 0.46% | |
| 238. 4000-0000-0000-41510-0000 Upstarts Interest Income | (76.53) | 0.00 | 0.00 | 0.00 | 0.00 | --- | |
| Total Building Reserve | \$ (56,002.60) | \$ (55,926.07) | \$ (55,926.07) | \$ (56,184.99) | \$ (258.92) | 0.46% | |
| Grounds Improvement Reserve | | | | | | | |
| 239. 4000-0000-0000-33012-0000 Grounds Improvement Fund Balance | (75,000.00) | (75,000.00) | (75,000.00) | (75,000.00) | 0.00 | 0.00% | |
| Total Grounds Improvement Rsv | \$ (75,000.00) | \$ (75,000.00) | \$ (75,000.00) | \$ (75,000.00) | \$ 0.00 | 0.00% | |
| Septic System Reserve | | | | | | | |
| 240. 4000-0000-0000-33014-0000 Septic System Reserve Fund Balance | 0.00 | 0.00 | 0.00 | (5,000.00) | (5,000.00) | --- | |
| 241. 4000-0000-0000-45207-0000 Local Allocation Septic System Reserve | 0.00 | (5,000.00) | 0.00 | (5,000.00) | 0.00 | 0.00% | |
| Total Septic System Reserve | \$ 0.00 | \$ (5,000.00) | \$ 0.00 | \$ (10,000.00) | \$ (5,000.00) | 100.00% | |
| Revolving Renovation Account | | | | | | | |
| 242. 1000-0000-5100-59100-9000 Transfer to Debt Service Principal Pymn | 1,934.40 | 1,934.40 | 0.00 | 1,934.40 | 0.00 | 0.00% | |
| 243. 4000-0000-0000-33011-0000 Revolving Renovation Fund Balance | (8,120.22) | (6,185.82) | (8,120.22) | (4,251.42) | 1,934.40 | (31.27)% | |
| Total Revolving Renovation Acc | \$ (6,185.82) | \$ (4,251.42) | \$ (8,120.22) | \$ (2,317.02) | \$ 1,934.40 | (45.50)% | |
| Total Reserve Accounts | \$ (177,188.42) | \$ (140,177.49) | \$ (129,046.29) | \$ (163,502.01) | \$ (23,324.52) | 16.64% | |

Brooksville Budget & Advisory Report 2015

It has been a fairly quiet budget season this year. Some of the larger projects we discussed in the last few years have been completed. The library addition is finished, resulting in a larger, very comfortable space. If you haven't been in since it was done, we recommend that you take a look and make use of this excellent facility. The Walkers Pond landing is running smoothly and used extensively both winter and summer. The operating budget for the facility is \$30,000 per year, with Brooksville & Sedgwick each paying half.

Two articles on this year's warrant relate to Town House repairs. The building is definitely an asset to the Town and gets a lot of use, but over the last few years several flaws in its construction have come to light. One of the reasons for the library addition was to correct water infiltration around the old second floor deck. This, along with problems with the installation of some windows caused significant damage to the exterior walls of the fire station. This damage has been repaired. During the work on the library, structural issues were discovered in the downstairs wall which was to support the gable end of the library addition. This was corrected by the town last year. Also, the entire building now has a new roof.

In March 2014, a plumbing fitting in one of the upstairs bathrooms gave out over the weekend, causing significant water damage both upstairs and down. The Town's insurance will pay for the repairs, but further structural defects were discovered in the process. A structural engineer was hired, a plan was drawn up and estimates were solicited by the Selectmen. The funding request for these improvements can be found in Article M20. Also, Article M19, the Public Service Building Maintenance Account, includes funds for repairs to the heating system. The intention was to do these repairs last year, but in light of all the other work on the building they were deferred.

Despite these expenses, this year's municipal budget is down approximately \$8,800.00 compared to last year.

As always, there are many opportunities for residents to become involved in town activities. Both the Fire Department and Community Center Committee would welcome volunteers. The Town is getting ready to celebrate our bicentennial in 2017, another opportunity for people to get involved.

Two of our members will be leaving the Budget & Advisory Committee this year. Ruth Robinson, who has kept a close eye on the Town's finances for many years, has decided not to run for another term. Hal Snow is leaving the committee to pursue other avenues for public service. Our thanks to them both.

In closing, we would like to extend our appreciation to all members of Town committees and organizations who give so generously of their time and help make our town a better place.

Respectfully submitted,

| | | | |
|--------------------------|--------------------|-----------------|--------------|
| Matthew Freedman, Chair | Ann Ebeling | Basil Ladd | John Kimball |
| Ruth Robinson, secretary | Earl Clifford, Jr. | Russ Dischinger | Hal Snow |
| Pam Storm | | | |

Town of Brooksville
2015 Annual Town Warrant

To Gayle M Clifford, Resident of Brooksville in the County of Hancock,

Greetings. In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Brooksville, in said County, qualified by law to vote in Town affairs, to meet at the Brooksville Public Service Building at 10:00 AM on Monday the second (2nd) day of March, A.D., 2015 and at the Brooksville Elementary School on Tuesday the third (3rd) day of March at 7:00PM to vote on the following Articles:

M1. To Elect a Moderator by written ballot as provided in 30-A M.R.S.A. 2524(2).

M2. To choose by secret ballot the following officers for the ensuing year: one Selectman, Assessor, and Overseer of the Poor, Tax Collector, Treasurer, Town Clerk, Municipal Fire Chief, Road Commissioner, Budget and Advisory Committee members, School Board members, and Planning Board members.

The Registrar of Voters hereby gives notice that she will be in session at the Brooksville Public Service Building at 10:00 AM on Monday the second (2nd) day of March, A.D., 2015 and at 6:30PM at the Brooksville Elementary School Tuesday the third (3rd) day of March, A.D., 2015, for the purpose of updating the Voters list.

School Warrant Articles

S1. To see if the town will authorize spending \$10,000.00 in the fiscal year beginning July 1, 2015 and ending June 30, 2016 from the existing School Bus Reserve Account to apply towards the purchase of a new school bus.

S2. To see if the town will authorize the School Committee to provide one transportation route for as many secondary students as possible based on the school's policy and budget.

S3. To see if the town will authorize the School Committee to expend state and federal funds and other receipts to operate the schools for the period July 1, 2015 to June 30, 2016.

S4. To see if the town will authorize the School Committee to carry forward any surplus verified by the audit from the 2014-2015 fiscal year budget to be used to reduce the tax commitment for the 2016-2017 budget.

S5. To see what sum the town will authorize the School Committee to expend for System Administration Services for the July 1, 2015 to June 30, 2016 fiscal year.

School Committee Services

Office of the Supt. Services

Contingency

School Committee Recommends: \$101,346.99

S6. To see what sum the town will authorize the School Committee to expend for Student Transportation Services for the July 1, 2015 to June 30, 2016 fiscal year.

School Committee Recommends: \$122,302.27

S7. To see what sum the town will authorize the School Committee to expend for Regular Instructional Services for the July 1, 2015 to June 30, 2016 fiscal year.

Elementary Instructional Services

Regular Secondary Program

Gifted and Talented Program

School Committee Recommends: \$1,046,761.26

S8. To see what sum the town will authorize the School Committee to expend for Student and Staff Support Services for the July 1, 2015 to June 30, 2016 fiscal year.

Guidance Services

Library Services

Student Health Services

Instructional Staff Training

Curriculum Development

School Committee Recommends: \$40,496.72

S9. To see what sum the town will authorize the School Committee to expend for Office of the Principal Services for the July 1, 2015 to June 30, 2016 fiscal year.

School Committee Recommends: \$109,650.93

S10. To see what sum the town will authorize the School Committee to expend for Operation and Maintenance of Plant Services for the July 1, 2015 to June 30, 2016 fiscal year.

School Committee Recommends: \$189,976.30

S11. To see what sum the town will authorize the School Committee to expend for Special Education for the July 1, 2015 to June 30, 2016 fiscal year.

Special Education Program

Office of the Director of Special Education Services

School Committee Recommends: \$164,398.44

S12. To see what sum the town will authorize the School Committee to expend for Other Instruction for the July 1, 2015 to June 30, 2016 fiscal year.

Summer School Program

Co-Curricular Activities

Extra-Curricular Activities

School Committee Recommends: \$13,400.37

S13. To see what sum the town will authorize the School Committee to expend for All Other Expenditures for the July 1, 2015 to June 30, 2016 fiscal year.

Food Service Operations

School Committee Recommends: \$49,961.90

S14. To see what sum the town will appropriate for the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (Recommend: \$969,000.00) for the July 1, 2015 to June 30, 2016 fiscal year and to see what sum the town will raise as the town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, Section 15688.

School Committee Recommends: \$944,000.00

"Explanation: The school administrative unit's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars."

S15. To see what sum the town will raise and appropriate in additional local funds for school purposes for the July 1, 2015 to June 30, 2016 fiscal year.

School Committee Recommends: \$719,333.28

(In order to maintain current educational programs and offerings, the school committee recommends raising the \$719,333.28 in additional funds, which exceeds the State's Essential Programs and Services funding model.)

"Explanation: The additional local funds are those locally raised funds over and above the school administrative unit's local contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual debt service payment on non-state-funded school construction projects or the non-state-funded portion of a school construction project that will help achieve the town's budget for educational programs."

S16. To see what sum the town will raise and appropriate for local nutrition allocation purposes (the school lunch program) for the July 1, 2015 to June 30, 2016 fiscal year.

School Committee Recommends: \$26,761.90

S17. To see what sum the town will authorize the school committee to expend for the fiscal year beginning July 1, 2015 and ending June 30, 2016 from the school administrative unit's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, Section 15690, unexpended balances, tuition receipts, state subsidy, and other receipts for the support of schools.

School Committee Recommends: \$1,838,295.18

S18. Non-State Funded Debt Service. To see what sum the Town of Brooksville will raise for the annual debt service payments on non-state-funded school construction projects, non-state funded portions of school construction projects, and minor capital projects, in addition to the funds appropriated as the local share of the Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 for the July 1, 2015 to June 30, 2016 fiscal year.

School Committee Recommends: \$79,589.03

S19. Non-State Funded Debt Service. To see what sum the Town of Brooksville will raise for the annual debt service payments on non-state-funded school construction projects, non-state funded portions of school construction projects, and minor capital projects, in addition to the funds appropriated as the local share of the Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 for the July 1, 2015 to June 30, 2016 fiscal year.

School Committee Recommends: \$2,907.49

Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the town's long-term debt for major capital school construction and minor capital projects that are not approved for state subsidy. The bonding of this long-term debt was previously approved by the voters of the town.

S20. To see what sum the Town will authorize the School Committee to expend for 8310 Debt Service Principal Payment for the 2015-2016 fiscal year from the Revolving Renovation Account.

School Committee Recommends: \$1,934.40

S21. To see what sum the Town will vote to raise and appropriate during the 2015-2016 fiscal year to add to the Septic Reserve Account.

School Committee Recommends: \$5,000.00

S22. Shall the town vote to accept the categories of funds listed below as provided by the Maine State Legislature for educational purposes for the 2015-2016 fiscal year.

| | |
|--|-------------|
| State Educational Subsidy | \$25,000.00 |
| School Lunch/Breakfast | \$16,900.00 |
| Title I Grant | \$ 9,146.72 |
| Local Entitlement Grant | \$21,293.78 |
| Any Other Grants Which Become Available | unknown |



Town Articles

M3. To see what the Town will vote as compensation for the following officers: Three Selectmen, Town Clerk, Tax Collector, Treasurer. With other compensations to be agreed upon by Selectmen: Road Commissioner, School Committee members, Budget and Advisory Committee members, Municipal Fire Chief, and Planning Board members, Town Secretary, Harbormaster, Constable, Animal Control Officer, Sealer of Weights and Measures, Registrar of Voters, Emergency Management Director, Code Enforcement Officer, Plumbing Inspector and Health Officer.

Request:

| | |
|---|-------------|
| Selectperson | \$ 5,500.00 |
| Selectperson | \$ 5,500.00 |
| Selectperson | \$ 5,500.00 |
| with additional \$1,000.00 stipend going to the Chairperson of the Select Board | |
| Tax Collector | \$14,000.00 |
| Treasurer | \$ 9,600.00 |
| Town Clerk | \$ 7,000.00 |

Leave all other compensations to Select Board.

Budget & Advisory Committee Recommends:

YES

M4. To see if the Town will vote to raise and appropriate \$ 110,000.00 from Excise Tax Funds, for the **Current Administration Account**.

Budget & Advisory Committee Recommends: \$ 110,000.00 *with \$90,000.00 from excise and \$20,000.00 from surplus*

M5. To see if the Town will vote to raise and appropriate \$ 4,000 for the **Employee Health Trust Account** for 2015. (c/o account)

Budget & Advisory Committee Recommends: \$ 4,000.00 *from excise*

M6. To see if the Town will vote to raise and appropriate \$ 20,000.00 for qualified employees who choose to opt out of the Maine Municipal Associations' Employee Health Trust, currently offered. (*This would reimburse Medical expenses, up to \$4,000.00, of those qualified employees who are insured by other carriers.*) (c/o account)

Budget & Advisory Committee Recommends: YES *from surplus*

M7. To see if the Town will vote to raise and appropriate \$ 1,500.00 for the **Animal Control Account** for expenses of the Animal Control Officer. (c/o account)

Budget & Advisory Committee Recommends: \$ 1,500.00

M8. To see if the Town will vote to raise and appropriate \$ 1,500.00 for the **Legal Account**. (c/o account)

Budget & Advisory Committee Recommends: \$ 1,500.00

M9. To see if the Town will vote to raise and appropriate \$ 6,000.00 for the **Code Enforcement Officer Account**. (c/o account)

Budget & Advisory Committee Recommends: \$ 6,000.00

M10. To see if the Town will vote to raise and appropriate \$ 2,541.00 from Excise Tax Funds, for the 2015 **Maine Municipal Association Dues**.

Budget & Advisory Committee Recommends: \$ 2,541.00 *from excise*

M11. To see if the Town will vote to raise and appropriate \$ 800.00 from Excise Tax Funds, for the 2015 **Hancock County Planning Commission Annual Dues**.

Budget & Advisory Committee Recommends: \$ 800.00 *from excise*

M12. To see if the Town will vote to raise and appropriate \$ 5,000.00 for the 2015 Insurance Account, which includes **Worker's Compensation, Unemployment Act and Public Officials Liability** for Town Employees. (c/o account).

Budget & Advisory Committee Recommends: \$ 5,000.00

M13. To see if the Town will vote to raise and appropriate \$ 14,000.00 from Excise Tax Funds, for Town's share of the **Social Security/ Medicare Plan**.

Budget & Advisory Committee Recommends: \$ 14,000.00 *from excise*

M14. To see if the Town will vote to raise and appropriate \$ 9,500.00 for professional assistance to the Assessors for **updating the Town property valuation and maps**.

Budget & Advisory Committee Recommends: \$ 9,500.00 with \$7,500.00 from tax commitment. & \$2,000.00 from surplus

M15. To see if the Town will vote to raise and appropriate \$ 4,000.00 for the **Brooksville Coastal Waters Account** from Watercraft Excise.

Budget & Advisory Committee Recommends: \$ 4,000.00

M16. To see if the Town will vote to raise and appropriate \$ 15,000.00 for the **Sedgwick/Brooksville Town Landing Account**. *(The jointly owned access to Walker Pond) (c/o account)*

Budget & Advisory Committee Recommends: \$ 15,000.00 with \$11,000.00 from taxation and \$4,000.00 from watercraft excise

M17. To see if the Town will vote to approve a wording change on **Joint Exercise of Powers Agreement** between the Towns of Sedgwick and Brooksville on Walker Pond as approved by SBTLC at January 14, 2015 monthly meeting. See below

FROM:

All decisions of the Committee shall be made by vote, with each Member present having one vote. There shall be no proxy voting. A quorum for a Committee vote shall consist of two Members from each Town. In the event of a tie vote, the motion shall fail for lack of a majority. On any vote to amend this Agreement pursuant to sec. 10, where an affirmative vote at both town meetings is required, a tie vote shall also be considered a 'no' vote.

TO:

All decisions of the Committee shall be made by vote, with each Member present having one vote. There shall be no proxy voting. A quorum for a Committee vote shall consist of two Members from each Town. In order for a motion to pass, two members from each town must vote in the affirmative, as a part of the majority vote. In the event of a tie vote or in the event that two Members from each Town do not vote in the affirmative, the motion shall fail for lack of a majority. On any vote to amend this Agreement pursuant to sec. 10, where an affirmative vote at both town meetings is required, a tie vote shall also be considered a 'no' vote.

Budget & Advisory Committee Recommends: YES

- M18.** To see if the Town will vote to raise and appropriate \$ 4,000.00 for the **Brooksville Athletic Field Account.**(c/o account)
Budget & Advisory Committee Recommends: \$ 4,000.00
- M19.** To see if the Town will vote to raise and appropriate \$ 26,000.00 for the **Public Service Building Maintenance Account.** (c/o account)
Budget & Advisory Committee Recommends: \$ 26,000.00
- M20.** To see what sum if any the Town will vote to raise and appropriate for maintenance and major repair to the **Brooksville Public Service Building.** (includes: Structural, insulation, drywall & heating system repair in Town House & Fire Department.) Request \$30,000.00
Budget & Advisory Committee Recommends: \$30,000.00 *with \$15,000.00 from taxation and \$15,000.00 from sale of 2014 tax acquired properties*
- M21.** To see if the Town will vote to raise and appropriate \$ 5,500.00 for the **Street Light Account.**
Budget & Advisory Committee Recommends: \$ 5,500.00
- M22.** To see if the Town will vote to raise and appropriate up to \$ 98,500.00 to be paid to the Town of Blue Hill for use of the **Disposal Facility.**
Budget & Advisory Committee Recommends: \$ 98,500.00
- M23.** To see if the Town will vote to raise and appropriate \$ 7,000.00 for the **Septic Waste Disposal Site Fee Account.**
Budget & Advisory Committee Recommends: \$ 7,000.00 *with \$5,000.00 from taxation and \$2,000.00 from surplus*
- M24.** To see if the Town will vote to raise and appropriate up to \$ 34,000.00 for the general operating expenses and alerting system of the **Brooksville Volunteer Fire Department Inc.** (c/o account)
Budget & Advisory Committee Recommends: \$ 34,000.00
- M25.** To see if the Town will vote to raise and appropriate \$ 10,000.00 for a **Brooksville Volunteer Fire Dept. Capital Reserve Fire Truck Account.** (c/o account)
Budget & Advisory Committee Recommends: \$ 10,000.00
- M26.** To see if the Town will vote to raise and appropriate \$ 36,000.00 for payment 4 of 5 of the **2011 Fire Truck's Loan.** (Total cost \$260,393.00, of which \$170,000.00 was borrowed as a five-year loan.)
Budget & Advisory Committee Recommends: \$ 36,000.00 *with \$34,000.00 from taxation and \$2,000.00 from surplus*
- M27.** To see if the Town will vote to raise and appropriate \$ 1,849.32 for the **2015 Hancock County RCC/911** annual dispatching fees.
Budget & Advisory Committee Recommends: \$ 1,849.32

M28. To see if the Town will vote to raise and appropriate \$ 3,000.00 for the **Support of the Poor Account**.

Budget & Advisory Committee Recommends: \$ 3,000.00 *from surplus*

M29. To see if the Town will vote to raise and appropriate \$ 52,000.00 for the **Highway & Bridge Maintenance Account**. This account will include regular highway & bridge maintenance as well as ditching & shoulder work, brush removal, and mowing. (c/o account)

Budget & Advisory Committee Recommends: \$ 52,000.00 *with \$32,000.00 from taxation, \$20,000.00 from excise.*

M30. To see if the Town will vote to raise and appropriate \$ 2,000.00 from excise, for the **Tar and Cold Patch Repair Account**. This account will include minor repair and upkeep of Town roads. (c/o account)

Budget & Advisory Committee Recommends: \$ 2,000.00 *from excise*

M31. To see if the Town will authorize the Select Board to expend up to \$90,000.00 from Town and State of Maine's URIP, Excise and Surplus funds toward applying **Hot-Top and resurfacing** town roads. (*Would take \$60,000.00 from URIP, \$20,000.00 Surplus and raise \$10,000.00*).

Budget & Advisory Committee Recommends: \$ 90,000.00

M32. To see if the Town will vote to raise and appropriate \$ 10,000.00 to add to the **Salt Shed Reserve Account** (c/o account)

Budget & Advisory Committee Recommends: \$ 10,000.00

M33. To see what action the Town will take in regards to hourly wages paid on the Town roads for labor and equipment.

Budget & Advisory Committee Recommends:

| | |
|---------------------------|----------|
| Labor | \$ 13.00 |
| Operator | 15.50 |
| Summer Truck | 25.00 |
| Winter Operator | 17.00 |
| Plow, Sander & Truck | 70.00 |
| Pick up, plow & sand gear | 45.00 |
| Road Commissioner | 20.00 |

M34. To see if the Town will vote to raise and appropriate \$ 240,000.00 *plus Park Fee Revenue* for the **2015 Winter Roads Account**, including snow removal, sanding and stockpiling sand. (c/o account)

Budget & Advisory Committee Recommends: \$ 240,000.00 *with \$135,000.00 from taxation, \$30,000.00 from excise and \$75,000.00 from surplus*

M35. To see if the Town will vote pursuant to 23 M.R.S.A. § 2953, that orders of the municipal officers with respect to the closing of roads to winter maintenance shall be a final determination.

Budget & Advisory Committee Recommends: YES

M36. To see if the Town will vote to raise and appropriate \$ 7,200.00 for the operating expense and maintenance cost of the **Brooksville Community Center**. (c/o account)

Budget & Advisory Committee Recommends: \$ 7,200.00

M37. To see if the Town will vote to raise and appropriate \$ 2,000.00 for the purpose of the Town of Brooksville's 2017 **Bicentennial Celebration Account**. (c/o account)

Budget & Advisory Committee Recommends: \$ 2,000.00

M38. To see if the Town will vote to raise and appropriate \$ 5,000.00 for the **Brooksville Public Library Association, Inc.**

Budget & Advisory Committee Recommends: \$ 5,000.00

M39. To see if the Town will vote to raise and appropriate \$ 3,000.00 (\$3.00 per lot) to support the **2015 annual maintenance of the Town Cemeteries' lots**.

Budget & Advisory Committee Recommends: \$ 3,000.00

M40. To see if the Town will vote to raise and appropriate \$ 400.00 for the support of **Brooksville Friends & Neighbors**.

Budget & Advisory Committee Recommends: \$ 400.00

M41. To see if the Town will vote to authorize the Select Board to obligate the Town in regards to **Tax Anticipation Loans**, if necessary. Request \$ 5,000.00 to cover any interest and charges a tax anticipated loan incurs.

Budget & Advisory Committee Recommends: \$ 5,000.00

M42. To see if the Town will vote to authorize the Select Board to spend up to 25% of the Budgeted amount in each budget category of the current annual budget during the period from the beginning of the next fiscal year to the next annual town meeting.

Budget & Advisory Committee Recommends: YES

M43. To see if the Town will vote to charge **interest on** any and/or all **unpaid taxes** after **October 31, 2015** at the State of Maine allowable rate. (7% as of Dec. 31, 2014)

Budget & Advisory Committee Recommends: State maximum allowable rate

M44. To see if the Town will vote to authorize the Select Board to establish **Investment Accounts**, within the laws of the State of Maine, during certain months of the municipal year as determined by the Selectmen. The purpose of such accounts is to utilize interest on funds during this time period.

Budget & Advisory Committee Recommends: YES

M45. To see if the Town will vote to authorize the Select Board and Treasurer, on behalf of the Town, to sell and dispose or lease any or all real estate it may acquire by virtue of foreclosed tax lien mortgages by advertising and accepting sealed bids, and to execute quit claim deeds for such property.

Budget & Advisory Committee Recommends: YES

M46. To see if the Town will authorize the Select Board to accept any and all **donations** to the Town of Brooksville.

Budget & Advisory Committee Recommends: YES

M47. To see if the Town will authorize the Select Board to sell or dispose of surplus personal property with an estimated value of \$ 6,000.00 or less on such terms and conditions as they deem in the best interest of the Town of Brooksville.

Budget & Advisory Committee Recommends: YES

M48. To see if the Town will authorize the Select Board to carry forward any remaining balances as verified by the audit for the fiscal year ending December 31, 2014 to the following **Continuing Accounts**:

2014 funds from Sale of Tax Acquired Property
2014 funds received from Gladfelter Insurance for BPSB flood
Brooksville Legal Account
Brooksville Salt Shed Account
Brooksville Athletic Field Account
Brooksville Shore Access Project Account
Sedgwick Brooksville Town Landing Account
Brooksville Public Access Account (Currently Young's Pt.)
Brooksville 2017 Bicentennial Celebration Account
Computer, Copier Supplies & Equipment Account
Brooksville Coastal Waters Account
Coastal Waters - Float Replacement Reserve Account
Coastal Waters - Dinghy and Boat and Maintenance Reserve Account
Brooksville Animal Control Account
Brooksville Planning & Code Enforcement Account
Brooksville Subdivision Account
Brooksville Community Center Account
Brooksville Plumbing Inspector and Permit Account
Highway & Bridge Maintenance Account
Annual Paving Project Account
State URIP Funds
Winter Road Maintenance and Repair Account
Tar and Cold Patch Repair Account
Brooksville Volunteer Fire Dept. Account
Brooksville Volunteer Fire Dept. Capital Reserve Fire Truck Account
Brooksville Hepatitis Account
Brooksville Veteran Burial Lot Renovation Account
Windmill Subsidy Veteran Property Owners benefit with Veteran Exemption in place Apr. 1.
Brooksville Comprehensive Plan Account
Brooksville Public Service Building Account

Brooksville Public Service Building Roof Reserve Account
Employee Health Insurance Trust Accounts
Employee Opt out of provided Health Insurance Accounts
Brooksville WC, UC and Public Officials Liability Insurance Account
Local Road Assistance/ Urban-Rural Initiative Program Revenue Account
Brooksville Cemetery Trust Fund Accounts
Mount Rest Cemetery Old Section Account
Budget & Advisory Committee Recommends: YES

M49. To see if the Town will vote to accept all **State of Maine funds** as so listed in the following categories:

Municipal Revenue Sharing
Local Road Assistance / Urban-Rural Initiative Program Revenues
State Aid to Education (including Federal pull-through Funds & Property Tax Relief)
Public Library State Aid Per Capita
Civil Emergency Funds (Emergency Management Assistance)
Snowmobile Registration Money
Tree Growth Reimbursement
Veteran's Reimbursement
General Assistance Reimbursement
State Grants or Other Funds (this category includes all State funds not included above)
Budget & Advisory Committee Recommends: YES

M50. To see if the Town will authorize the Select Board to enter into a **Loader/Backhoe** lease or rent contract for 2015.

Budget & Advisory Committee Recommends: YES

M51. To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A. §506.

Budget & Advisory Committee Recommends: YES

M52. To see if the Town will vote to set the interest rate at 3% to be paid by the Town on abated taxes pursuant to 36 M.R.S.A. § 506-A.

Budget & Advisory Committee Recommends: YES

M53. To see if the Town will vote to authorize the Select Board to appropriate up to \$ 5,000.00 from surplus, to expend as they deem advisable to meet unanticipated expenses and emergencies that occur during fiscal year 2015.

Budget & Advisory Committee Recommends: YES

M54. To see if the Town will vote to raise and appropriate \$ 4,025.00 in support of **Hancock County Homecare**.

Budget & Advisory Committee Recommends: \$ 4,025.00

M55. To see if the Town will vote to raise and appropriate \$ 600.00 in support of **HOSPICE of Hancock County**.

Budget & Advisory Committee Recommends: \$ 600.00

M56. To see if the Town will vote to raise and appropriate \$ 1,825.00 in support of **Eastern Area Agency on Aging.**

Budget & Advisory Committee Recommends: \$ 1,825.00

M57. To see if the Town will vote to raise and appropriate \$ 11,609.00 in support of **Peninsula Ambulance Corps.**

Budget & Advisory Committee Recommends: \$ 11,609.00

M58. To see if the Town will vote to raise and appropriate \$ 1,000.00 in support of **Down East YMCA.**

Budget & Advisory Committee Recommends: \$ 1,000.00

M59. To see what sum, if any, the Town will vote to raise and appropriate in support of **Washington-Hancock Community Agency.** Request \$ 1,000.00.

Budget & Advisory Committee Recommends: \$ 1,000.00

M60. To see if the Town will vote to raise and appropriate \$ 2,500.00 in support of **Blue Hill Society for Aid to Children.**

Budget & Advisory Committee Recommends: \$ 2,500.00

M61. To see if the Town will vote to raise and appropriate \$ 480.00 in support of **WIC.**

Budget & Advisory Committee Recommends: \$ 480.00

M62. To see if the Town will vote to raise and appropriate \$ 312.00 in support of **Community Health and Counseling Services.**

Budget & Advisory Committee Recommends: \$ 312.00

M63. To see if the Town will vote to raise and appropriate \$ 75.00 in support of **Blue Hill Peninsula Chamber of Commerce.**

Budget & Advisory Committee Recommends: No Funds

M64. To see if the Town will vote to raise and appropriate \$ 1,000.00 in support of **The Grand Auditorium.**

Budget & Advisory Committee Recommends: No Funds

M65. To see if the Town will vote to raise and appropriate \$ 100.00. in support of **Penobscot East.**

Budget & Advisory Committee Recommends: \$100.00

M66. To see if the Town will vote to raise and appropriate \$ 250.00 in support of **Down East Horizons.**

Budget & Advisory Committee Recommends: No Funds

M67. To see if the Town will vote to raise and appropriate up to \$ 100.00 in support of **Lifeflight** .

Budget & Advisory Committee Recommends: \$ 100.00

Given under our hands at Brooksville, Maine this 18th day of February, A.D. 2015.

Attested: Amber Bakeman
Town Clerk

John H Gray, Chairman

Richard M Bakeman
Brooksville Selectmen

Pursuant to within Warrant to me so directed, I do hereby certify that I have notified & warned the inhabitants of the Town of Brooksville, qualified as therein expressed, by Posting on this date, February 18, 2015 a copy of the within warrant at: Brooksville Post Office, Snow's Plumbing & Heating, Bakeman's Garage, Brooksville Public Service Building and with the Town Clerk, Amber Bakeman.

I further do hereby certify that the date of this posting is greater than seven (7) days prior to said meeting.

Gayle Clifford - February 18, 2015



**- It is time to go home, so from the Brooksville Elementary School -
Goodnight everyone hope you enjoyed the ride**

TOWN OF BROOKSVILLE

COUNTY OF HANCOCK

STATE OF MAINE

CANDIDATES FOR OFFICE AT THE BROOKSVILLE TOWN ELECTIONS ON MARCH 2, 2015

MAKE A CROSS (X) OR A CHECKMARK (✓) IN THE SQUARE TO THE LEFT OF THE NAME OF THE CANDIDATE YOU WISH TO VOTE FOR. FOLLOW THE DIRECTIONS AS TO THE NUMBER OF CANDIDATES TO BE MARKED FOR EACH OFFICE. TO VOTE FOR A WRITE-IN CANDIDATE, MARK THE SQUARE TO THE LEFT OF THE WRITE-IN SPACE AND WRITE THE PERSON'S NAME.

IF YOU MAKE A MISTAKE, YOU MAY ASK FOR A NEW BALLOT. DO NOT ERASE OR CROSS OUT YOUR CHOICE.

POLLS WILL OPEN AT 10:00AM AND CLOSE AT 8:00PM

| | |
|---|--|
| <p>FOR SELECTMAN, ASSESSOR & OVERSEER OF POOR THREE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> HORACE SNOW</p> <p><input type="checkbox"/> _____</p> | <p>FOR TREASURER ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> FREIDA L PEASLEY</p> <p><input type="checkbox"/> _____</p> |
| <p>FOR TOWN CLERK ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> AMBER BAKEMAN</p> <p><input type="checkbox"/> _____</p> | <p>FOR MUNICIPAL FIRE CHIEF ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> MATTHEW DOW</p> <p><input type="checkbox"/> _____</p> |
| <p>FOR TAX COLLECTOR ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> YVONNE REDMAN</p> <p><input type="checkbox"/> _____</p> | <p>FOR ROAD COMMISSIONER ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> MARK E BLAKE</p> <p><input type="checkbox"/> _____</p> |
| <p>FOR BUDGET & ADVISORY COMMITTEE THREE YEAR TERM VOTE FOR THREE</p> <p><input type="checkbox"/> DAVID GRAY</p> <p><input type="checkbox"/> HARRY MADSON</p> <p><input type="checkbox"/> PAMELA STORM</p> <p><input type="checkbox"/> _____</p> <p><input type="checkbox"/> _____</p> <p><input type="checkbox"/> _____</p> | <p>FOR SCHOOL BOARD THREE YEAR TERM VOTE FOR TWO</p> <p><input type="checkbox"/> LARRY CASSIS</p> <p><input type="checkbox"/> MATTHEW FREEDMAN</p> <p><input type="checkbox"/> CHARLES TARR</p> <p><input type="checkbox"/> _____</p> <p><input type="checkbox"/> _____</p> |
| <p>FOR PLANNING BOARD THREE YEAR TERM VOTE FOR TWO</p> <p><input type="checkbox"/> DONALD CONDON</p> <p><input type="checkbox"/> CHRIS RAPHAEL</p> <p><input type="checkbox"/> _____</p> <p><input type="checkbox"/> _____</p> | <p>THANK YOU FOR VOTING</p> |

2015**For Your Information****2015****ph# 326-4518 - Brooksville Public Service Building - fx# 326-8039**

| OFFICE | MONDAY | WEDNESDAY | THURSDAY | SATURDAY |
|-------------------|--------|-----------|--------------|----------|
| Tax Collector | 9-2 | 9-2 | 6-8pm | |
| Town Office | 9-2 | 9-2 | | |
| Selectmen | | 9-11:30 | see schedule | |
| Town Clerk | 9-2 | 9-2 | 6-8pm | |
| Library(326-4560) | 9-5 | 9-5 | 6-8pm | 9-12 |

or Contact us at ***town.office@brooksvillemaine.org*****Selectmen's 2015 Evening Meeting Schedule**

| | | | |
|----------|------------|-----------|------------|
| January | 1, 15 & 29 | July | 2, 16 & 30 |
| February | 12 & 26 | August | 13 & 27 |
| March | 12 & 26 | September | 10 & 24 |
| April | 9 & 23 | October | 8 & 22 |
| May | 7 & 21 | November | 5 & 19 |
| June | 4 & 18 | December | 3 & 17 |

Visit our Website at ***brooksvillemaine.org*****Brooksville Planning Board 2014 Schedule**

| | | | |
|----------|----|-----------|----|
| January | 6 | July | 7 |
| February | 3 | August | 4 |
| March | 10 | September | 1 |
| April | 7 | October | 6 |
| May | 5 | November | 10 |
| June | 2 | December | 1 |

Brooksville Elementary School

School Board meets 1st Monday of each month at the school

Brooksville Elementary School 326-8500

Principal, Todd Nelson 326-8500

Superintendent, Mark Hurvitt 374-9927

ANIMAL CONTROL OFFICER, Deborah Ciomei 359-5556

CODE ENFORCEMENT OFFICER, Lew Hutchins 460-9164

PLUMBING INSPECTOR, Lew Hutchins 460-9164

Brooksville Post Office 326-4873**Brooksville Volunteer Fire Department**

Every Thursday Evening at Station # 1 7:00PM

Non Emergency Fire Chief at Station # 1 326-4904**Non Emergency** Fire Chief & Burning Permit 479-1911❖❖❖**EMERGENCY PHONE NUMBERS**❖❖❖**AMBULANCE 911****POLICE 911****FIRE 911**

**Town of Brooksville
1 Town House Rd
PO Box 314
Brooksville, Maine 04617**

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